



2024 Vigilance Plan



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The Mousquetaires Group is a **group of more than 3,100 independent business managers** (hereinafter the “Group”) who operate more than 4,300 points of sale, mainly in France but also in Belgium, Poland and Portugal, with 7 store chains operating in 3 retail sectors:

- Food Products Intermarché and Netto
- Household Goods: Bricomarché, Brico Cash, Bricorama,
- Mobility : Roady, Rapid Pare-Brise.

As owners of their points of sale and wholly responsible for their management, the business managers are also co-owners of the Group (hereinafter the “**Members**”).

"Les Mousquetaires" is the parent company (hereinafter "The **Company**") of all of the **Group's support structures** (*serving points of sale*), i.e. the various headquarters, but also logistics warehouses or food production units.

This "**Vigilance Plan**" meets the obligations contained in the French Act 2017-399 of 27 March 2017 on due diligence for parent and instructing companies. It contains sensible **vigilance measures** intended to prevent the risk of serious violations of human rights and fundamental freedoms, as well as risks to health, safety and the environment, as part of a **best efforts obligation**.

The Group's approach to due diligence is **aligned with the overall approach committed to sustainable development** and formally set down in the annual sustainable development report and the “manifesto” on the battle to achieve sustainable development, accessible on the Group's website.

Since its inception, the Group has been built on **strong values and principles** that have guided and continue to guide its operations and development. These principles form the basis of its policies and actions in terms of sustainability and compliance, as well as consideration and respect for **stakeholders**.

The Group promotes respect for all internationally recognised human rights and fundamental freedoms and refers in particular to the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and the International Labour Organisation's (ILO) Fundamental Conventions.

This document sets out the **Mousquetaires Group's vigilance plan as provided for by law**. It sets out the approaches, processes and methods used within the Group, the additional measures taken as part of the Vigilance Plan, as well as the policies, actions and performance metrics implemented to deploy this plan.

In 2024, we continued the many projects underway to meet the commitments and goals we have set ourselves. We have also carried out a double materiality assessment in order to align our actions with key challenges.

1. Scopes, activities and governance of the plan

A. Scopes chosen for this vigilance plan

This vigilance plan concerns **the subsidiaries of the Company** controlled directly or indirectly (hereinafter the “Subsidiaries”) as well as the **suppliers and sub-contractors** with whom the Company and its various Subsidiaries maintain an “**established business relationship**” within the meaning of French case law.

The companies operating the points of sale are owned by the members, without any capital link with the Les Mousquetaires Company and are therefore not concerned by this vigilance plan.

All the Group’s recommendations on sustainable development are made available to the independent points of sale.

For example, **guides and tools are available to points of sale to help them develop their quality and sustainable development strategies**. These have been written and distributed since 1995. Spreading best practices is an essential part of implementing sustainability strategies: these guides give these strategies meaning and help them to be achieved. The most recent guides are the “POS ICPE Guide”, the “Waste Guides” for all store chains and the “Water” sheets.

As part of its activities, the Mousquetaires Group has **relations with a wide range of different stakeholders** (*customers, suppliers, service providers, sub-contractors, partners, etc.*) for such varying activities as **distribution, real estate and the Agromousquetaires**, both in **France** and in the **countries** we operate in or with whom we have relations (*Sourcing, raw materials, etc.*).

Beyond the specifics of each category of third party, the term suppliers/service providers covers a **wide range of entities on several different levels**:

- Size of the company: multinationals, local subsidiaries of multinationals, SMEs, farmers, etc.
- Scope of intervention: international, national, regional, local
- Nature of the products: raw materials, finished products
- Type of relationship: permanent, trading, spot, etc.
- Purchasing terms: Group, “framework contract”, national, local

The term “suppliers” thus covers **very differing situations**:

- **Suppliers of branded products**, also known as “national brands”, which represent a significant share of the Group’s turnover most of whom are also concerned by the French Act on due diligence.
- **Suppliers of own-brand products** who manufacture products based on specifications, with a significant proportion of these products being manufactured by the Agromousquetaires subsidiary.
- **Suppliers of services and overhead cost products and services** who support the various activities.

Since the Group has more leverage over its own brands, **there is of course a sharper focus on this product category**.

Approximately 50% by volume of Intermarché's own brand products are manufactured in the Group's 56 factories operated by Agromousquetaires.

With its **unique “Producers & Retailers” model**, consumer well-being is at the core of Intermarché's commitments. This model gives Intermarché the ability to constantly adapt to customer expectations and to new societal challenges, in order to “produce better” and “eat better”.

- “Produce better” means supporting responsible French production.
- “Eat better” is about helping French people eat a little better every day.

It should also be noted that **more than 50% of our suppliers are SMEs** and that our “Producteurs d'ici” (local producers) programme includes close to **7,500 local partnerships** in France.

Created in 2017, the “SME Privilege Club” brings together Intermarché, Netto and around ten manufacturers who manufacture products under their own brands with the aim of sustainably supporting and promoting virtuous agricultural and industrial practices.

B. Activities covered by the vigilance plan

In addition to the central functions (procurement, marketing, finance, quality, etc.), the Company and its subsidiaries carry out **3 main activities**.

Logistics activities

Logistics is an essential element for Mousquetaires points of sale, all of which are local points of sale. The Les Mousquetaires group has created **its own logistics organisation** in order to store goods, transport these goods in a cost effective manner and deliver them to the points of sale.

When compared with other distributors, the Les Mousquetaires group stands out through its integrated logistics network, enabling the level of service to be developed and associated costs to be controlled across the entire supply chain, as well as benefiting from in-house expertise.

The Les Mousquetaires group is now **a major logistics player** with:

- 45 logistics hubs located at key points of the road and motorway networks in Europe, 39 of which are in France;
- A fleet of more than 2,300 trucks in France.

ITM Logistique Alimentaire International (ITM LAI) is dedicated to **providing logistics services to food retailers (Intermarché, Netto)** and has the task of delivering products to food retailer points of sale all over France.

ITM Logistique Équipement de la Maison International (ITM LEMI) is the entity that is concerned with non-food product logistics.

ITM LAI and ITM LEMI operate mainly in the **warehousing and road haulage sectors**.

Receipt, storage, order picking and optimised loading of semi-trailers are the daily tasks of these entities. The logistics teams ensure smooth supply chain flows, **from receipt of the products to delivery to the points of sale**.



Shortly after the Group was founded, Les Mousquetaires **decided to achieve supply independence by developing their own production factories**.

The Group's first agri-food division factory was acquired in 1974 (Société Alimentaire de Guidel - SAG).

Today, there are 56 units within Agromousquetaires and they offer consumers access to safe, healthy and high quality products at the best possible prices, manufactured exclusively in France.

These units not only provide control over manufacturing processes, product quality and price, but also over the entire supply chain. Agromousquetaires' products are mainly intended for the Group's points of sale, are offered under their own brands and are constantly adapted to address changing market circumstances.

Agromousquetaires is thus the leading manufacturer of own brand products in France, across **13 different sectors divided into 6 divisions**:

- **Beef** division: Traditional Beef, Processed Products
- **Pork** division: Fresh pork, charcuterie
- **Sea-food** division: Fish, sea-food
- **Flavours** division: Milk, Soft Drinks, Wines
- **Crops** division: Cereals, Culinary produce
- **Circular** division: Non-food, recovery

Agromousquetaires is also an approach that goes "from farm to fork" in collaboration with numerous stakeholders (*associations, NGOs, researchers, industrialists, etc.*) that makes it possible to play a **major role in transforming production methods**: animal welfare, sustainable fishing, agroecology, etc.

Maintaining the French agricultural fabric, the conservation of natural resources and, in general, sustainable development are the foundations of our commitments as responsible producers.



IMMO Mousquetaires serves the Group's points of sale in terms of property development issues and is integrated into the Group. It is the subsidiary in charge of designing, implementing and managing the Group's property development projects.

This subsidiary is responsible for building, renovating, expanding and disposing of the sites: points of sale, production units and logistics hubs. It works in partnership with local stakeholders, integrating commercial, tertiary and/or residential functions into its programmes as required.

C. Governance of the vigilance plan

One to two days a week, **each member co-directs the Group** by participating in one of its common structures, for example logistics, procurement, marketing, operational performance, agri-food, sustainable development, etc. This is the **concept of the "third time"** dear to the Group, a unique concept in large retail and applied since the Group was founded over 50 years ago. In this way, Mousquetaires business managers, each in their own point(s) of sale, are independent - and manage their common tools in an interdependent manner at the service of the stores.

The vigilance plan is managed by the CSR Quality Department ("DQRSE"), which brings together the monitoring, expertise, good practice development and control functions in the areas of quality, food safety, health, responsible procurement, the circular economy, customer relations as well as CSR matters.

This vigilance plan was formally established and is implemented based on a **collaborative approach** across numerous Group functions, in particular the "Compliance and Ethics Department" and staff in all the entities concerned.

This approach is overseen by the CSR Strategy and Ethics Committee, which coordinates all sustainable development actions at Group level.

Considered strategic for the Group, this committee set up in 2023 is supported by Société Les Mousquetaires ("**SLM**"), DQRSE and CSR departments. It prepares the CSR strategy for the next 5 to 10 years and aims to accelerate the deployment of the approach at all levels of the Group. It ensures the Group's ethics are respected when applying good practices.

From an operational point of view, it works in particular with the "Labour Development and Employer Branding" Committee when dealing with social issues and with the "Energy Efficiency" Committee for all issues related to energy and the energy transition.

2. Our approach to sustainability

A. A long-time commitment and dedicated organisation

For Les Mousquetaires, commitment to sustainable development is a top priority.

Within the Group, the first Mousquetaires laboratory was created in 1983 - to methodically train butchers in hygiene and carry out bacteriological studies in food production units and points of sale.

This first step resulted in enhanced awareness leading to the “International Quality Department” being set up in 1996. This department became the “Quality-Safety-Environment Department” in 2003 and the “Sustainable Development Quality Department” in 2010, then the “CSR Quality Department” in 2023.

The DQRSE also relies on the **DQRSE Region team**, which includes 8 CSR managers to support retailers in raising awareness, governance and deploying CSR policies.

Being both producers and retailers is a real asset in the Group’s sustainable development strategy. Thanks to this unique positioning, Les Mousquetaires are advancing production and food practices in anticipation of societal challenges.

Since 2010, the CSR Quality Department has been committed to achieving the Group’s ambition: develop responsibly and promote sustainable lifestyles, through their roles as distributors, producers, employers and players committed to their territories. **A global plan is being put in place**, covering both points of sale, production units and logistics warehouses.

For example, Les Mousquetaires have made the battle against waste one of their top priorities. Les Mousquetaires were pioneers when they set up “Silve” in 1995, implementing solutions to reduce, recycle and reuse.

The **Société Industrielle de Logistique et de Valorisation des Emballages (Silve)** resulted from the 1994 regulation requiring all used packaging to be sorted and returned to a collector. It then tackled cardboard recycling by fitting out points of sale with cardboard presses; then recovery of plastics, polystyrene crates and, since the end of 2022, PET bottles.

The Group very quickly exceeded its legal obligations; beyond sorting and passing on waste to a third party, Silve internalises the collection and recovery of certain waste in order to enable economically profitable recycling and therefore a sustainable recovery process which is the best way to preserve natural resources.

In addition, the Group has drawn up a formal **Code of Conduct** that sets down the principles that must be complied with by each employee in the support structures.

B. A determined strategy based on 3 pillars and 7 battles

Les Mousquetaires are committed daily to addressing environmental challenges and addressing societal expectations. They have built their **sustainable development approach around 3 pillars and historical commitments:**

- **Build a strong relationship with our customers:** Les Mousquetaires are committed to building a strong and lasting relationship with their customers. They offer a range of safe, high-quality, traceable products and services that are sold in retail outlets of irreproachable quality.

◆□ The Les Mousquetaires commitments

- 100% healthy, safe, high quality, responsible own branded products sold in responsible stores.
 - Responsible commitments on 100% of sectors impacting deforestation and on sensitive sea and aquaculture sectors.
 - Deployment of the “duty of vigilance” plan across high-risk supply zones.
 - A solidarity and social project per product category.
- **Constant attention to employees:** there is no sustainable economic performance without a strong social performance. Our employees need to be fulfilled at work, have genuine career development opportunities and share the Group's values.

◆□ ***The Les Mousquetaires commitments***

- Roll out a structured action plan on the prevention of musculoskeletal disorders, psychosocial risks and arduous work.
 - Improving quality of life at work.
 - Foster employee development, optimise their employability by developing their skills and offering them career progression opportunities within the Group's various subsidiaries.
- **Be a responsible local player:** Les Mousquetaires are deeply attached to their regions and contribute to regional social and economic development (fair and sustainable partnerships with local producers...) and the reduction of our environmental footprint.

◆□ ***The Les Mousquetaires commitments***

- Subscribe to the circular economy principles in order to act on all the environmental impacts of Les Mousquetaires' business, from energy production to waste treatment.
- Reduce the environmental impact of all logistics flows and business trips.
- Reduce, reuse, recycle: 100% of recyclable waste from sales outlets and employees.
- Optimise energy consumption on all Group sites, with 32% of renewable energies and 40% of energy savings by 2030 compared to 2014 and a 55% reduction in carbon emissions in 2030 compared to 2019.
- Promote projects to be developed in the regions and preserve local employment

For the last 10 years now the Group has been involved in a process of collective reflection on the climate emergency and new societal expectations and has adopted a sustainable development approach based on **a decisive strategy, impactful acts and steadfast convictions:**

1. **Our future will be founded on CSR or will not be.** Our activities, businesses and transverse functions are facing critical challenges: taking them on right now will determine our ability to develop our economic, environmental and societal sustainability.
2. **As entrepreneurs, our task is to initiate value-creating changes** for our customers, all our partners and our companies, during their development and when they are passed on to members of Les Mousquetaires.

3. **Our initial decision to build relations of proximity, a choice now engraved in our DNA**, is reflected in both our sourcing activities and in the way we carry out our business and has proven to be an avant-garde choice. Our organization and actions have been built on this philosophy. This proximity is now more than ever a source of greater responsibility.

The Group has launched a **transformation approach** around **7 battles**, **an approach built on the 3 pillars** and the fruit of our experience and discussions while being **aware of the need to set priorities in order to be more effective**:

- **The climate**: Decarbonisation (SBTI), water and biodiversity
- **Food transition**: Sustainable French agriculture and healthy food
- **The circular economy**: Waste reduction, collection, recovery and reuse
- **Responsible retailers**: CSR approach at our points of sale
- **Changes in working**: Quality of life at work, appeal and retention
- **Energy transition**: Reduction, production and procurement
- **Digitally responsible**: PING - For a New Generation of Information Technology

Each of these battles is led by member sponsors and business leaders, to usher in a real transformation. Our approach is to leverage our existing strong points and to scale up certain business solutions across the entire Group.

The entire approach is detailed in a document: "**Our battles for sustainability**".

C. Key issues identified as part of a double materiality assessment

From a global point of view, issues are identified in particular through a **CSR materiality analysis** which enabled us to identify the key issues for the Group in terms of the environment and human rights. Taking these issues into account is the very foundation on which our entire sustainable development approach is built and of which the vigilance plan is an integral part.

Following an initial materiality assessment carried out in 2016, the Mousquetaires Group wished to **update its list of priority CSR issues as part of a double materiality assessment, carried out in accordance with EFRAG recommendations for the CSRD directive**.

Double materiality is a fundamental approach to identifying and prioritising sustainable development issues. This method simultaneously examines two complementary dimensions: on the one hand, the impacts that our activities have on the environment and society (impact materiality), and on the other hand, how environmental, social and governance issues influence our economic performance and create risks or opportunities for our company (financial materiality).

This approach gives us a holistic view of the challenges we face, recognising that our role extends beyond purely financial success to encompass our contribution to the collective well-being and the preservation of our planet.

The double materiality assessment thus meets **several goals**:

- Be a continuation of the CSR report and our sustainability approach
- Dialogue with stakeholders to better understand and meet their needs
- Refine and supplement the risk analysis with respect to taking sustainability issues into account
- Update the sustainability trajectory and action plan

This double materiality assessment was carried out **between February and June 2024 using a method broken down into five key steps**:

- **Identify relevant ESG topics**

We have drawn up an exhaustive list of 39 environmental, social and governance (ESG) issues based on recognised benchmarks and the specificities of our business sectors, as well as all existing documentation.

- **Stakeholder mapping**

This important step has enabled us to identify all the stakeholders involved in our activities: employees, members, suppliers, associations, investors, public authorities and local communities.

- **In-depth and inclusive consultation**

The wealth of our analysis comes from the scale of the consultations carried out:

- 25 internal entities were mobilised to carry out detailed interviews
- 350 members answered our questionnaire, demonstrating the importance they place on these issues
- 7 interviews with external stakeholders
- 11 associations whose vision and priorities were gathered through questionnaires and an analysis of their publications

- **Identify and assess impacts, risks and opportunities (IROs)**

This assessment phase identified and rated 175 different IROs, each assessed according to its severity, likelihood of occurrence and potential impact on our business. The reasons for each rating were set down to ensure our assessment was traceable and robust.

- **Consolidate results in materiality matrices**

The data collected were summarised in matrices to visualise the position of each issue according to the two double materiality axes.

The double materiality assessment identified **30 material issues**, divided into three categories, all essential for the continuity and sustainability of our activities:

- **Environmental issues (16 issues)**

Climate change (ESRS E1)

- Climate change adaptation
- Climate change mitigation
- Energy

Pollution (ESRS E2)

- Pollution of air
- Pollution of water
- Pollution of soil
- Pollution of living organisms and food resources
- Substances of concern and substances of very high concern

Water & Marine Resources (ESRS E3)

- Water
- Marine resources

Biodiversity and ecosystems (ESRS E4)

- Direct impact drivers of terrestrial and marine biodiversity loss
- Impacts on the extent and condition of ecosystems
- Impacts and dependencies on ecosystem services

Resource use & circular economy (ESRS E5)

- Resource inflows including resource use
- Circular design of products and services
- Waste

- **Social issues (10 issues)**

Own workforce (ESRS S1)

- Secure employment and adequate wages for employees
- Social dialogue with employees
- Health and safety of employees
- Training and skills development for employees

Workers in the value chain (ESRS S2)

- Working conditions of workers in the value chain
- Respect for the dignity and fundamental rights of workers in the value chain

Affected communities (ESRS S3)

- Communities' economic, social and cultural rights

Consumers and end-users (ESRS S4)

- Information-related impacts for consumers and/or end-users
- Safety, health and nutrition for customers and consumers

- Social inclusion of consumers and/or end-users

- **Governance issues (4 issues)**

- Business conduct (ESRS G1)**

- Ethical corporate culture
 - Animal welfare
 - Political engagement and lobbying activities
 - Management of relationships with suppliers

The dual materiality matrices reveal a **nuanced prioritisation of these 30 issues**.

Some emerge as particularly critical on both dimensions (Impact materiality and financial materiality):

- Climate change mitigation
- Energy
- Pollution of air
- Animal welfare
- Use of resource inflows
- Waste management
- Water
- Health and safety of employees
- Ethical corporate culture

This double materiality assessment is therefore the compass that enables us to allocate our resources in the best possible manner, prioritise our actions and engage in a constructive dialogue with all our stakeholders on the topics that really matter for our common future.

The challenges identified are integrated into the various action plans already in place. More **in-depth analyses** are also being carried out to take account of sectoral specificities and adapt mitigation measures.

This CSR double materiality assessment is therefore supplemented by a more detailed **risk mapping approach** for certain activities, in particular logistics activities, and an in-depth review for certain supply chains and/or raw material sourcing and these are presented later in this document. Risks **related to sourcing countries** are taken into account as part of our responsible procurement approach and an analysis of supply chains.

The key issues identified are also reflected in the direction taken by the Mousquetaires Group to strengthen vigilance on **7 CSR battles**.

D. A responsible procurement policy

Procurement is essential for the sustainable development performance of a distributor producer.

Through their sectors, Les Mousquetaires are committed to fostering sustainable social and environmental production conditions, in particular by establishing sustainable partnerships with their suppliers and through a responsible procurement policy.

The Procurement Department and the CSR Quality Department ensure that the procurement strategy integrates the goals and tools of the **responsible procurement approach**.

The Mousquetaires Group has been committed to a structured policy of responsible procurement for more than a decade, based on an on-going improvement approach with its suppliers and service providers. This policy helps to prevent social, environmental and ethical risks throughout the supply chain, in line with the due diligence Act.

Established in 2015 and signed by all suppliers since 2018, the **Supplier Charter for Responsible Procurement**, updated in 2025, formally sets down the commitments expected of all the Group's partners. It is based on **4 structuring issues and 16 commitments** covering the following areas:

- **CSR governance:** drafting of a formal CSR policy, control of outsourcing, dialogue with stakeholders.
- **Human rights & territory:** health and safety at work, respect for fundamental labour rights, skills management, inclusion, territorial roots.
- **Environment:** fight against deforestation, waste and water management, protection of biodiversity, reduction of CO₂ emissions, eco-design.
- **Ethics:** anti-corruption, fair practices, respect for animal welfare.

Developed from the recommendations in the ISO 26000 Corporate Social Responsibility standard, it is now supplemented with:

- ISO 26030 on sustainability in the food chain
- ISO 20400 on responsible procurement
- Alignment with the ESRS standards in the European CSRD directive

This charter is **signed by all the Group's suppliers** and is a formal commitment to respect the principles of sustainable development in their activities.

A risk mapping by sector, geographical area and raw material determines the intensity of controls and the requirement level.

As part of this, we have drawn up a list of countries at risk and countries excluded from sourcing based on the location of production sites and the sources of raw materials. This list is based on AMFORI's ESG Risk Compass, built from several public databases such as the Yale University Index.

The Group therefore requests additional guarantees depending on the **location of the production sites** or **source of the raw materials used**.

To ensure compliant practices, the Group has set up a **rigorous assessment system**:

- **Mandatory CSR assessment**, with priority to **Ecovadis** or, failing this, use of a recognised benchmark.
- **Mandatory Amfori BSCI social audits** for countries considered at risk, with compliance requirements differentiated according to the performance level (A/B/C = compliant; D/E = non-compliant).
- **Prohibition of sourcing** in certain very high-risk countries, unless an exceptional derogation is validated by the Group.

The requirements of the Charter are incorporated systematically:

- In **calls for tenders and specifications**,
- When listing **suppliers**,
- And in the **regular monitoring of business relations**.

Corrective action plans may be required based on assessment results, with reassessment deadlines ranging from 6 to 24 months. Internal training sessions are regularly organised for the Group's purchasing and quality teams to ensure these requirements are properly applied. Suppliers subject to the **due diligence Act** must submit their own vigilance plan to the Group annually. Those concerned by the **European CSRD Directive** must disclose their non-financial indicators in accordance with the ESRS standards.

Finally, an external and anonymous **whistle-blowing system** is made available to all stakeholders to report breaches of commitments made.

The Mousquetaires Group's responsible procurement policy is therefore a major strategic lever **enabling us to transform our sustainable development commitments into action**.

Through their sectors, the Mousquetaires are committed to fostering sustainable social and environmental production conditions, in particular by establishing sustainable partnerships with their suppliers and implementing a structured on-going improvement approach.

This policy is fully in line with our ambition to be an "**actor in responsible development and societal transformation**", in line with our 3 strategic pillars and 7 priority battles.

The implementation of the **Responsible Procurement Policy is monitored by the Responsible Procurement Steering Committee** of the DQRSE.

E. Commitments made through initiatives with multiple stakeholders

Since 2012, Intermarché has been taking part in the "**Business Social Compliance Initiative**" (**BSCI now Amfori BSCI**), which aims to improve working conditions in the international supply chain.

Intermarché was the first French retailer to join BSCI as a member and thus be able to develop its commitments in terms of social responsibility.

The BSCI system, based on a development approach, is based on sustainability and is built on three pillars:

- monitoring activities through regular independent social audits;

- improving working conditions by monitoring the action plans proposed by suppliers;
- establishing a constructive dialogue with the various stakeholders on the European and international stage.

The Group's CSR Quality Department is a member of the Amfori Network Committee for France.

Established in 2000, the **amfori BSCI Code of Conduct** was updated in 2021 and released in 2023.

As a member of Amfori BSCI an annual social audit programme is carried out based on a risk mapping process.

This risk mapping is built using country risk indicators (*these are in turn derived from the World Bank's worldwide governance indicators and risk indicators in terms of sectors of activity (based on the Bribe Payer Index, an index giving the level of corruption in the various sectors of activity and published by Transparency International, an association specialised in the fight against corruption).*

Using this mapping, audits are run using the Amfori BSCI framework, which itself is based on the ILO's international conventions and the SA 8000 standard with a code of conduct built on 11 main principles:

- Freedom of association and right to collective bargaining
- Ethical Business Conduct
- Fair remuneration
- Occupational health and safety at work
- Special protection for young workers
- Non-Discrimination
- Decent working hours
- No precarious employment
- Preservation of the environment
- No use of child labour
- No forced labour

As a follow-up to these audits, remediation plans are implemented in factories with free access to training and other programmes in their own country and language on issues where non-conformities were detected or which may be of concern to them.

The Group's commitment to the climate was underscored when it joined **ACT**[®] (*Assessing low Carbon Transition*), an international method supported by Ademe. This method is used to assess whether a company is on track to meet the commitments made in the Paris Agreement, which aims to divide CO2 emissions by three within ten years. Studies on the carbon footprint of large retail chains showed that most greenhouse gases emitted were not linked to its direct activities, but more broadly to the value chain (*manufacture and use of the products sold, distribution networks*).

To go further, the Group committed to the **SBTi** (*Science Based Targets initiative*) with a letter of intent validated in January 2024 for the 4 countries and all upstream and downstream entities. Objectives and action plans will be submitted in July 2025.

The Mousquetaires Group has also decided to participate in the experiment conducted by Ademe on environmental information displayed on food product packaging using a conventional LCA on around one hundred products. Ademe's work resulted in a scientific report that was submitted to the Government at the end of 2021, followed by a second report from the Scientific Committee submitted in December 2023.

We are awaiting the Ministry's recommendations on the method and visual label to apply them to our products. We are monitoring the progress made by the government, which has just published a calculator that can be accessed and tested for free: ecobalysis.

Relationships with stakeholders

As part of its sustainable development approach, the Mousquetaires Group interacts with **numerous stakeholders in different ways**:

- **Partnerships with NGOs**: the Group works closely with various NGOs specialised in environmental protection or animal welfare.
In particular, a partnership has existed for several years with the NGO Earthworm, which helps it prioritise its actions and supports it in analysing and reducing risks (mainly environmental but also social) for both land and marine resources. The Mousquetaires Group is therefore conducting various supply chain analysis projects with Earthworm concerning several different materials (soya, palm oil, wood, charcoal, imported soya, tuna, shrimp, salmon, cod, etc.). Partnerships are detailed by supply chain in the section dedicated to supply chains.
- **Expert Committees**: a second method used by the Group to prioritise its actions in terms of environmental risk is to set up expert committees. A technical committee of stakeholders has been set up for animal or plant sectors identified as being at risk and this committee include researchers, industrialists, trade bodies and environmental associations. These bodies are consulted annually on progress plans and how best to advance them. The sectors identified today are plant sectors for the integration of agroecological standards, fisheries resources, aquaculture, as well as the dairy and animal sectors with commitments on animal welfare.
For example, we have set up the following committees for responsible procurement:
 - "Sea" steering committee: 1-2 meetings per year
 - "BEA small species" steering committee (*chicken, duck, turkey, laying hen, rabbit*): 2 meetings per year

- “BEA large species” steering committee (*dairy cattle, beef/calf, pig*): 1 meeting every 2 years

During these meetings, various topics are discussed, such as industry news, updating contractual clauses and communicating them to suppliers, roadmaps by species or monitoring indicators.

- **Trade and technical organisations:** the Mousquetaires Group is a member of several trade organisations such as the FCA, the FMB, Perifem and the Institut du Commerce. These relations enable it to maintain a watch on future legislation related to our sustainable development approach, but also to share experience with other operators for a more efficient implementation.
In 2024, the Mousquetaires Group also joined the **Fédération du Commerce et de la Distribution (FCD)**.

F. A certification and labelling approach

Whether in the context of logistics activities or agri-food activities, the Group is committed to ongoing quality initiatives.

The social and environmental responsibility that accompanies these approaches makes them stand out as evidenced by the numerous certifications obtained by a large number of entities and production sites and through initiatives in the agricultural raw materials sector:

- ISO 9001 for quality management
- ISO 14001 for environmental management
- ISO 22000 for food safety
- ISO 50001 for energy Management
- Product with the HVE (High Environmental Value) label
- Product with the CRC (Controlled Sustainable Farming) label
- Product with the “Pesticide Residue Free” (PRF) label
- Organic product
- IFS Food for process and product quality and safety
- FSQS: Food Store Quality Standard for food safety at points of sale

G. An approach based on recognised frameworks

We had recourse to **several existing frameworks** when drawing up the Vigilance Plan:

- **OECD Guidelines** for Multinational Enterprises - 2023
- **UN Guiding Principles** on Business and Human Rights - 2011
- **OECD Due Diligence Guide for Responsible Business Conduct** - 2018

This vigilance plan therefore takes into account **all risks** in terms of human rights and fundamental freedoms, human health and safety and the environment as defined below:

- **Human rights and fundamental freedoms:** child labour, forced labour, workers’ rights, harassment and discrimination, working conditions, etc.

- **Health and safety of persons**, in particular accidents, exposure to harmful substances, psychosocial risks, health risks, impact of new technologies, etc.
- **The Environment**: threats to biodiversity, pollution, greenhouse gas emissions, climate change, sustainable resource and waste management, etc.

From our point of view, animal abuse is also an important issue that we consider to be an ethical issue and that we address positively through our **animal welfare** approach.

3. Focus on a few topics

A. Developing the circular economy

The circular economy is an economic model based on reducing wastage and conserving natural resources.

For the Mousquetaires Group, the circular economy represents much more than just an environmental issue: it is a profound transformation of our business model that aims to decouple growth and resource consumption. Since the creation of SILVE in 1995, we have gradually built a unique circular ecosystem in France, incorporating our entire value chain.

In 2024, this vision was translated into concrete results: 156,000 tonnes of cardboard and 6,800 tonnes of plastic film were collected and recovered, demonstrating the effectiveness of our systemic approach.

In January 2022 a circular economy division was set up within the Group's CSR Quality Department. Its mission is to seek local solutions all over France, develop our expertise and increase the visibility of our actions at the points of sale.

The division intervenes in particular in the management of secondary raw materials, steering actions, monitoring regulatory issues, representation on the Group's bodies and with civil society as well as training and support.

The Group's initiatives also comply with the AGEC Act (*Anti-Wastage for a Circular Economy*) adopted in February 2020.

The act seeks to accelerate the shift in the production and consumption model in order to limit waste and preserve natural resources, biodiversity and the climate.

It aims to transform our linear produce-consume-discard economy into a circular economy. It is broken down into five main areas:

- exit disposable plastic;
- better inform consumers;
- fight against wastage and in favour of solidarity-based reuse;
- act against planned obsolescence
- produce better.

Subscribing to the principles of the circular economy requires developing a virtuous loop between production and consumption and taking in processing, transportation and storage.

The Group is involved in every step in this process and is reinventing its production and distribution model in order to preserve the environment and natural resources. It is a source of savings and motivation for our employees. Reducing, collecting, sorting and recycling packaging are three key levers for action.

Our strategy is deployed in 4 areas:

1. Deal with the topics one after the other, starting with the priorities;
2. Study the various levers for action and use the experience of our entities to find common solutions and partners across the Group to achieve greater bulk volumes;
3. Keep it simple so that eco-gestures do not complicate the lives of customers and employees;
4. Present turnkey, tested and sustainable solutions to enable all our stakeholders to act throughout the life cycle.

We have set 3 goals to be achieved by 2030:

- 100% of our recoverable waste is collected and recycled on all our sites;
- Integrate the packaging eco-design approach for all our own brands across all our retail chains;
- Offer our customers solutions for the collection of their waste in certain circular economy sectors.

The Group is therefore carrying out **many concrete actions in favour of the efficient use of resources and the circular economy**, with resources dedicated to their implementation.

Actions to reduce the use of plastic are described in the following section.

Actions are carried out at **different levels of the value chain** and product life cycle, both at the level of production activities (Agromousquetaires) and at the level of points of sale:

- **Circular product design**, as part of a global packaging redesign programme (#Packaging Challenge) launched in 2019 to reduce material volumes and improve recyclability, for example as part of the deployment of an eco-design approach including 22 LCAs (Life Cycle Assessments) carried out in-house since January 2023.
- **Development of the use of recycled materials** in packaging and in improving **the recyclability of products**.
- **Reduction of waste and optimisation of waste management as part of SILVE actions**, the development of a circular economy loop for PET bottles or the implementation of reverse logistics for waste management in the distribution network.
- **Recovery of by-products and waste at the Agromousquetaires level with three dedicated subsidiaries**: CORNILLÉ SAS, an expert in treating by-products of bovine origin in France, the Société Armoricaire de Valorisation Énergétique (SAVE), specialised in the treatment

of and recovery of energy from organic waste, or Estener, the only plant in France to transform non-food animal fats into biodiesel.

- **Fight against food waste**, through several initiatives.
 - An **Anti-Wastage plan** was put in place at the end of 2019 to reduce waste from unsold products in Intermarché and Netto food stores. Many operational actions are being rolled out in stores: the creation of “Les Moches” anti-wastage baskets in which unsold fruit and vegetables are sold at discounted prices, installation of anti-wastage corners with discounts of 30 to 50% on products with a short remaining life time... Our Intermarché and Netto stores have sold more than 800,000 anti-wastage fruit and vegetable baskets since this initiative first started in March 2022, and some 400,000 fruit and vegetable baskets in 2024 alone.
 - A **partnership with the Too Good To Go app** initiated in 2019, to offer baskets of unsold products to consumers on this platform. Intermarché and Netto stores have sold over 2.1 million baskets since the start of this partnership. In 2024, 143 new Intermarché and Netto stores adopted the Too Good To Go service, for a total of 531 active stores over the year. All of these stores saved nearly 740,000 anti-wastage baskets in 2024.
- **Food and solidarity donations**, through several initiatives. The Mousquetaires Group turned unsold food into a **lever of solidarity** rather than simply destroying it.
 - **Five national agreements have been signed** with charities (Food Banks, Restos du Cœur, Red Cross, etc.) for food donations.
 - **"Product-sharing" operations** carried out by members (*11 operations in 2023*) support good causes while ensuring the products are consumed and not wasted. These actions require logistical organisation (*collection of products, storage*), coordination with associations and allocation of dedicated human resources (leads for donations in stores, etc.), a testimony to the Group's commitment to **reuse for social purposes**.
- **Development of bulk and packaging reuse**, for example:
 - Replacement of problematic packaging.
 - Provision of reusable nets (made from cotton and rPET) in the fruit and vegetable section since 2019.
 - Development of organic “bulk” grocery sections
 - Listing of the NoWW solution for points of sale with a collector of glass or plastic containers.
 - Point-of-sale tests with the Berny reusable stainless steel tray solution.
- **Reuse and a second life for non-food products**, developed as part of partnerships to avoid DIY and garden product waste set up by the Household Appliances division (Bricomarché, Bricorama), as part of the policy to develop second-hand/reconditioned offering, for example:

- Since 2021, a partnership with the **ENVIE** solidarity network has resulted in unsold or second-hand DIY/gardening tools being recovered, reconditioned and given a new lease of life.
 - “Second-hand corners” have been set up in some stores to collect gardening and DIY tools brought in by customers, which will be sold again second-hand in the store.
 - An agreement with **Emmaüs** makes it possible to sell unsold DIY stock at a reduced price (30% of the price) to disadvantaged people instead of throwing it away.
- **Support for points of sale** in their quality and sustainable development initiatives from the entities’ CSR Quality teams with the support of the Group’s CSR Quality Department the goal being to spread and share good practices as well as in the context of continuous education of members.

Guides for points of sale have been drafted and distributed since 1995. Spreading best practices is an essential part of implementing sustainability strategies: these guides give these strategies meaning and help them to be achieved. Examples of this include:

- the "**Waste Guides**", which are regularly updated to support points of sale in recovering all their waste and that of their customers.
- The "**Anti-Wastage and discounting management guide**", which covers the fight against food waste, product donations, animal feed recovery and biowaste.
- The "**Services Guide**", which offers many circular economy solutions to be implemented with partners, including:
 - Anti-wastage basket
 - Equipment Rental
 - Plastic bottle recycling station
 - Deposit container collector
 - Sorting collection area

Formal action sheets have also been drawn up and distributed to points of sale, for example for the creation of second-hand spaces for second-hand products (toys, textiles, etc.).

- **Training and awareness-raising actions for employees and customers**
- **Internally with** employees, to better integrate the issues of traceability and responsible sourcing, and more generally CSR.
 - **With our customers**, as part of educational campaigns (*anti-waste labelling on products, in-store displays, digital communications*) aimed at encouraging “eco-gestures” among consumers.

In addition to the off-the-shelf solutions available and used by some of our points of sale (Phenix, Comersoor Smartway), we have developed a system to manage use-by dates, alerts and a short remaining life date sticker solution in 2022.

The Group first focused on the waste generated by its sites. Today, a 100% circular loop is operational for cardboard and plastic with 90% of its points of sale, production units and logistics hubs concerned.

B. Reducing plastic usage

From a general point of view, packaging plays an important role in protecting products and combating food wastage, especially during product transport and handling.

Packaging also has a communication function, informing the consumer in accordance with applicable regulations, but also ensuring product traceability.

Plastic packaging in particular has many advantages (*lightweight, strong, easy to clean, etc.*) which have led to widespread use of this packaging by large retail chains for many years. Plastic packaging also allows for a longer food shelf life and a higher level of food safety through more efficient hygiene.

For a long time, plastic has also been used to design products that are easy to manufacture in large quantities, particularly in terms of home appliances (kitchen, etc.), toys, etc. However, these products, like packaging, can pose a threat to the environment if they are mishandled and not part of a recycling process. Some plastic objects and packaging are not recyclable and may contain products that pose environmental risks and require large quantities of raw materials.

We are therefore acutely aware of the negative impacts of plastic on the environment and also that it is a concern shared by our customers. We have been particularly sensitive to these issues for many years, especially through the fact that we manufacture our own products in our own factories.

Our top priority: ban plastic by eliminating single-use plastics as much as possible.

Our approach is structured around several elements:

- A **mapping of plastic risks** through a combination of several approaches
- Commitments **both** internally and through participation in sector-specific initiatives
- Concrete **actions**

In order to identify priority issues, the Group has mapped out the risks incurred by using plastic.

The risks were identified based on a documentary analysis and internal work meetings.

Through a value chain and life cycle approach, we have identified **several risks associated with plastics**, both to the environment and to health.

Beyond these environmental and health risks, the growth in the use of plastics has indirect **social consequences for workers and communities**.

First of all, it should be remembered that plastic pollution is the result of a **multi-step process**:

- **Losses or leakages of plastics into the environment** occurring across the entire life cycle.
- **Dispersion of plastics into the environment** through the wastewater or rainwater networks (*textile fibres, microplastics from cosmetics or from tyre abrasion, plastic waste discarded on public roads, etc.*), air-borne and wind-borne dispersion (*fibre textiles, urban dust, etc.*), atmospheric fallout, rivers where the microplastic fragmentation process begins, and plastics carried by sea currents.
- **Accumulation of plastic waste** in freshwater, soils, air and the seas and oceans, with possible transfers from one to the other.

Beyond plastic as such, the **chemical risk associated with plastic pollution** is an important consideration. Plastic waste can in particular be a source of contaminants (endocrine disruptors, etc.) through the chemical substances they contain (plasticisers and additives in particular).

- Environmental hazards

The environmental and biodiversity impacts of plastics act on several levels, from production to multiple uses as well as recycling and destruction:

- Production of plastics using **fossil raw materials** (*oil, gas, coal, etc.*);
- **Release of chemical and toxic substances into the atmosphere**, water and soil during the extraction and transportation of fossil raw materials (*oil, gas, coal*);
- **Release of toxic and carcinogenic elements into the atmosphere** due to the petrochemical additives added to virgin polymers during the transformation of raw materials into plastic;
- Emission of toxic substances into the immediate environment when **incinerating plastic**;
- **Soil and water pollution** when plastic waste is landfilled with harmful particles and chemicals;
- **Particle release** from plastic recycling and decomposition;
- **Ingestion of plastic** by birds and marine animals with the ensuing contamination of the entire marine ecosystem and, indirectly, the entire food chain;
- **Migration of chemicals** contained in packaging to food or beverages.
- **Contacts** including entanglement, involving encircling, strangulation and capturing of marine animals;
- **Ingestion** (intentional or accidental, direct or indirect);
- **Dissemination of pathogens or pollutants over long distances.**

The impacts of plastic pollution on the environment, in particular the marine environment, are thus linked to the risk of strangulation, entanglement and ingestion, with impacts on biodiversity.

- Health Hazards

Plastic poses different health risks at every stage in its life cycle. These risks arise from both exposure to the plastic particles themselves and the chemicals associated with them:

- **Industrial accidents** with risks of pollution (chemical discharges, etc.), occupational risks for workers and risks for communities in the vicinity.
- **Ingestion of plastic microparticles** and associated toxic substances due to the chemicals in plastics being deposited on food products or through water contamination.
- **Inhalation of plastic microparticles** and associated toxic substances due to direct contact with the plastic product (clothing, packaging, children's toys, etc.).

These risks affect all individuals but people who are exposed for a prolonged period (workers in the plastics industry, residents living near plastics factories, everyday consumers of plastic products) and vulnerable populations (children, infants and pregnant women) are particularly at danger.

In performing our activities, **the risks are mainly concentrated in two areas:**

- plastic products;
- packaging.

As regards plastic packaging in connection with our business, the major issue in quantitative terms, we can distinguish 5 macro-categories with the different types described below:

Macro Category	Product category	Main types of plastic packaging
Food - fresh	Meat, charcuterie, fish Dairy products Prepared foods (fresh, frozen, etc.) Fruits & Vegetables	Trays Pots Soft sachets
Food - others	Milk Flat and fizzy waters Soft drinks, fruit juices Oils, vinegars, condiments Sweet groceries Savoury groceries	Bottles Flasks Soft sachets Pots and trays
Non-food products	Hygiene/Beauty/Cosmetics Cleaning products Professional liquid containers Miscellaneous (toys, DIY, electronics, etc.)	Bottles and flasks Pots and tubes Buckets, canisters, drums Blister packs and clamshells Soft sachets
Checkout	Checkout bags	Bags
Logistics	Secondary packaging E-commerce packaging	Product batching films (bottles, cans, toilet paper, etc.)

	Rigid transport packaging Flexible transport packaging	Sachets Pallets, crates Pallet wrap
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Beyond compliance with applicable regulations, such as the Single-Use Plastics Directive, which came into force in July 2021 and often in advance, we are **committed to moving from a linear economy to a circular economy**.


In particular, the Group is **committed to reducing, reusing and recycling its plastic packaging** while guaranteeing the quality and health safety of products, in compliance with the applicable regulations, both in terms of consumer information and the essential traceability of the products.

For more than 25 years, **Les Mousquetaires have made the fight against waste one of their battles**.

The Mousquetaires were pioneers **when they set up the Société Industrielle de Logistique et de Valorisation des Emballages (Silve)** in 1995, implementing solutions to reduce, recycle and reuse. Since then plastics have been recovered and recycled.

In 2024, more than 156,235 tonnes of cardboard, 6,832 tonnes of plastic film and 134 tonnes of polystyrene crates were collected and recycled through the appropriate channels.

More recently, Les Mousquetaires decided to set up the circular economy loop for PET bottles in 5 steps:

1. Points of sale (stores/supermarkets) are gradually being equipped with  reverse vending machines (RVMs). These machines must enable bottles collected from customers to be compacted or transformed into flakes (see photo below).



2. The material will be stored in big-bags positioned on pallets for handling purposes.
3. These pallets are collected (in reverse logistics) and then returned to one of our logistics bases.
4. A full truckload of the massified big bags are then sent to a referenced partner to re-make preforms for Agro Mousquetaires.
5. Our beverage factories reuse these preforms for the Group's bottled water brands.

Traceability is ensured for points of sale and throughout the chain, with a regulatory certificate issued at the end of this cycle.

In 2024, this enabled us to collect more than 131 tonnes of plastic bottles compared to 36 tonnes in 2023.

In 2019, the Group also launched the "**Packaging Challenge**" with 6 action plans launched to eco-design the packaging of our brands. We plan to make 1,500 references more eco-friendly by the end of 2025: 550 references have already been improved in 2023 and 780 in 2024 (of which 310 concern the attached cap and 270 the integration of recycled plastic).

Les Mousquetaires also use the strength of the Group and its central services to limit disposable plastic in Agromousquetaires' products at source, to create new recycling channels and forge nation-wide partnerships to combat food wastage.

At Les Mousquetaires, we continuously strive to reduce the amount of plastic and packaging we use, increase packaging reuse and ensure that the materials we use are easy to recycle for our customers.

Working with our suppliers, we have already made many changes to improve our packaging and reduce our use of plastic.

Fully in line with our circular economy approach, our actions aimed at reducing the use of plastic can be broken down into several different categories:

- Problematic packaging,
- Unnecessary or avoidable packaging,
- Bulk model development and reuse,
- Recyclability and integration of recycled materials,
- Product eco-design.

Here are some of these changes illustrated through numerous actions carried out in 2024 with concrete examples and results when quantifiable:

- **HPC division**

- 534.17 T of virgin plastic saved by integrating 100% recycled plastic into the washing-up liquid range, 60% recycled in some products in the Toilet Paper range and 30% in some Kitchen Paper products.
- 26.55 T of plastic saved by reducing the weight of the washing-up liquid bottles (50 references).
- 2 references have become recyclable by removing carbon black.

- **Frozen/Fresh Division**

- 9.57 T of virgin plastics saved on 3 Seafood catering references with 80% of recycled content integrated.
- 54.85 T of plastic saved by reducing the thickness of the seals on the Cold meats/Delicatessen/Smoked fish family (41 references).
- 134.47 tonnes of cardboard saved by reducing the size of the cardboard header cards on the Liege range (10 references).

- **Liquids Division:**

- 800 T of virgin plastics saved on our beverages vs. the application of AGECE (anti wastage and the circular economy) regulations
- 8 T of plastic saved by reducing the weight of Native bottles
- 325 references have become recyclable, including the move to attached caps
- **Groceries division:**
 - 21 references with the removal of PVDC or PFAS
 - 18 T of plastic saved by changing the oat flakes packaging and removing the plastic outer packaging from the Breton Palet biscuits product
 - 42 T of cardboard saved by changing the oat flakes packaging
 - 12 references have become recyclable

We have given commitments through SILVE, a Quality and CSR subsidiary of the Mousquetaires Group, to various eco-organizations in charge of **Extended Producer Responsibility (EPR)** supply chains.

A strong player in these collection and recycling sectors, SILVE has the role of partner or director within some eco-organizations as well as in the Packaging and paper sectors, DIY and gardening articles, Building products and materials and Single-use sanitary textiles. It is also working on sectors being deployed such as Industrial and commercial packaging.

The Mousquetaires Group is concerned by 16 EPR channels and makes 73 marketing declarations per year to eco-organisations for a total amount of almost 15 million euros, including three declarations on the reuse of packaging made to eco-organisations or Ademe.

The AGECE (Anti-Wastage for a Circular Economy) Act was promulgated in 2020 and ushered in new obligations for Producers in the various sectors, in particular the drafting of a risk prevention and eco-design plan for packaging and products.

A risk prevention and product eco-design plan specific to the Mousquetaires Group has therefore been drawn up and is valid for a period of 5 years. This plan involves one essential step: raising awareness among our purchasing, quality and marketing departments about the key points in this plan:

- Reduce the use of non-renewable resources
- Increase product recyclability
- Increase the use of recycled materials

But also integrate internal requirements in order to encourage our suppliers to adopt this same approach.

Finally, the multiplication of EPR channels and the management of the various data to be collected to meet regulations have led us to develop our own EPR channel management software: €COREP. This ERP enables us to centralise the data to be declared in the article and thus feed our 70 marketing declarations.

C. Ensuring sustainable management of water resources

Sustainable management of water resources is one of the major challenges of the 21st century, particularly exacerbated by climate change.

Aware of the challenges and given the nature and extent of its activities, the Mousquetaires Group has decided to strengthen its sustainable water management strategy and integrate it into its vigilance plan.

Our goal is to share our overall approach for the period 2025-2030, structured around risk mapping, concrete commitments, specific actions and robust oversight, aligned with the regulatory requirements and objectives of the French Water Plan (Plan EAU).

Our official signing of the “Eco Water” charter on 10 December 2024 is testimony to our willingness to take part in collective initiatives and share our best practices with other economic players. This initiative is part of our collaborative approach to sustainability.

As a producer and trader, **our water footprint extends across the entire value chain**: from our production units that consume water for industrial processes, cleaning and technical utilities (cold, steam, etc.), to the points of sale that use it for maintenance, storage of fresh products and ancillary services such as car washes.

Global warming considerably increases these challenges by multiplying the physical risks to which we are exposed.

Changes to the water cycle are resulting in faster evaporation, irregular and extreme precipitation, a fall in the replenishing of groundwater, and increasing soil salinity of agricultural land.

Water is a priority issue in our “Climate” fight, which encompasses decarbonisation (SBTI), water and biodiversity, thus recognising the interconnection between these environmental issues.

- **Identifying and analysing the main risks**

Our water risk analysis is based on a systemic approach that considers 11 categories of physical risks identified by climate experts, including South Pole: storms, heavy rainfall, cyclones, cold waves, temperature variability, droughts, floods, heat waves, water shortages, extreme snowfall and thermal stress.

Our risk mapping has identified the following specific vulnerabilities for our activities, in terms of water availability and quality:

- Increased demand for water (demographic growth, urbanisation, agriculture and industry)
- Reduced availability due to overexploitation of underground and surface resources
- Water pollution (industrial, agricultural and urban discharges)
- Increased salinity of agricultural land and groundwater due to rising sea levels

- Inequalities in access to water (insufficient or defective infrastructure)

Our production operations are particularly vulnerable to water shortages and restrictions on use that can jeopardise the continuity of our industrial operations. The 20 sites that concentrate 80% of our water consumption are areas for special vigilance, in particular our most intensive water-usage facilities such as ANTARTIC, JPA or Solaris.

The increased demand for water for agriculture, combined with higher temperatures and prolonged periods of drought, creates water stress that directly threatens our supply chains. This tension is intensifying in a context where geopolitical conflicts can also disrupt the cross-border management of water resources.

The evolution of the legislative framework, in particular Emmanuel Macron's Water Plan, which sets a target of a 10% reduction in water withdrawals by 2030, requires us to adapt our practices quickly. The integration of the water footprint in as an environmental factor right from 2024 reinforces this requirement for transparency and performance.

The failure of distribution networks - with 20% of French water networks considered to be leaking - can affect the supply of our points of sale and lead to temporary closures, as illustrated by several incidents that have impacted points of sale. The shrinkage-swelling phenomena of clay soils, accentuated by extreme water variations, are also threatening the stability of our real estate infrastructure.

- **Strategic vision, goals and governance**

Faced with these challenges, we have developed an ambitious water strategy structured around several pillars that aims to strengthen the resilience of our entities and activities to water issues.

Our strategic vision is based on an integrated time-based approach: analysis of water risks in the short, medium and long term to identify the physical risks to which the Group is most exposed, development of a water strategy for better resilience over 5, 10 and 15 years, and continuous assessment of our current consumption and leaks. This approach is based on an analysis of climate hazards themselves, the study of future variations in climate events compared to today, and the comparing these hazards with the location and type of activities of our sites.

The 2025-2030 water resilience plan, validated and supported by the SLM, is based on six interconnected strategic axes. This circular approach recognises that each action strengthens others in a logic of on-going improvement:

- analyse and anticipate regulatory developments in order to stay compliant,
- reduce water consumption with strict monitoring and proactive management of leaks,
- development of the water circular economy through the reuse and recycling of grey water,
- management of high-risk areas and preparation for water shortage crises,
- support our customers in controlling their consumption,
- promoting our commitments to the territories.

For our industrial activities, the Agromousquetaires Water Plan focuses our efforts in four main areas: reducing consumption, recycling water, reusing treated wastewater (REUT) and preserving biodiversity. This approach recognises the interconnections between water management and our other strategic battles, including the circular economy and the energy transition.

As part of our commitment to **responsible agriculture**, we incorporate sustainability criteria including water conservation into our specifications.

In our logistics bases, our Logistics Transformation Plan (PTL) fully incorporates water-related issues:

- Build new logistics bases according to High Environmental Quality (HQE) standards
- Conduct environmental impact studies
- Deploy rainwater recovery and management systems
- Optimise green space irrigation and maintenance systems

We also support **points of sale** in reducing water consumption, for example by monitoring consumption on the CSR performance platform, proactive managing of water leaks and raising awareness among teams about good practices in conjunction with the distribution of educational sheets. In particular, these sheets cover rainwater management with precise operating procedures depending on the use (food, hygiene, floor cleaning) and during store opening times, as well as rainwater management in line with applicable regulations and good collection and disposal practices.

We are also working with points of sale to develop the circular economy of water, with the implementation of rainwater recovery systems or grey water recycling when the regulations permit this.

For example, we are experimenting with the reuse of grey water and developing recycling projects, such as the initiative carried out with HTS in Saint-Nazaire. These pilot projects enable us to test innovative solutions before they are rolled out on a larger scale.

Finally, we are developing a suitable offer to help **our customers** control their water consumption, through communication and awareness-raising actions at our points of sale. Below is one example in Bricomarché stores: Promotion of water-efficient products in our catalogues (showers, foamers, rainwater recovery systems), development of water saving and recovery solutions for private individuals, provision of water leak identification solutions, etc.

This approach is perfectly consistent with our “Responsible Retailers” policy by promoting our role as a consumer advisor.

D. Reducing our carbon footprint

Like any business, we generate greenhouse gas (GHG) emissions and want to live up to our responsibilities, aware of the urgency to take action.

Les Mousquetaires launched their strategy to save energy and buy more green energy as early as 2014.

For years, we have implemented action plans that help reduce our carbon footprint.

To rapidly reduce our emissions, we have decided to focus first on our direct impacts.

As part of an **ongoing approach to make concrete progress**, all entities are mobilised and the first low-carbon roadmaps have been developed and have incorporated the actions already underway.

Since cutting costs, as well as reducing energy consumption, will remain major issues over the coming years, we are fighting to become more cost-effective and more autonomous. Among our actions in this area is the launch of our "**Mousquetaires Low Carbon Strategy**" to take up the challenge of climate change.

In 2023, we committed to five priority actions to be carried out for all our support entities and points of sale:

- **Limit the use of refrigerant gases** with high greenhouse gas emission potential, at all levels in the chain, from manufacturing to points of sale,
- **Reduce fossil fuel consumption** and optimise the distances covered for deliveries,
- **Improve specifications for private label products** by developing more responsible product ranges (organic, plant proteins, sourced in France, recycled and recyclable products and packaging, etc.),
- **Reduce electricity consumption** for all our buildings and have a more virtuous energy mix,
- **Raise awareness among all members and employees** and get them on board by creating the Mousquetaires Climate Academy.

Several decarbonisation levers have been identified with many actions already taken:

- **Improve energy efficiency and reduce consumption on all sites of the Group's upstream structures** (headquarters, logistics warehouses, factories) with support from stores in this approach.

In practice, this involves numerous investments and eco-gestures to eliminate energy wastage. For example, LED lighting, central building management (*optimised control of heating, ventilation and air conditioning*) and thermal insulation of warehouses are among the measures implemented to optimise consumption.

Thanks to these actions, several sites are achieving excellent energy performance: the new Garanières II logistics base inaugurated in 2023 has even obtained HQE (High Environmental Quality) certification by integrating 3,110 m² of solar panels and a centralised energy management system, ensuring a high level of energy performance and around 60% energy savings on site.

- **Transition to renewable energies to power our operations.** The Group has entered into major direct purchase agreements for green electricity (Power Purchase Agreements) in order to green its electricity supply in the long term. Thus, in April 2023, the

Mousquetaires Group signed a direct renewable electricity purchase contract with Engie for 340 GWh over 20 years to be used to supply its food production plants; this electricity will be produced by the Engie Ygos 2 (Landes) solar farm, with a capacity of 13 MWp (megawatt peak).

Similarly, in 2023, the Group entered into a partnership with **Kallista Energy**, a renewable energy operator, and signed contracts for the purchase of wind power through its subsidiary **Bonacieux Énergies**. These agreements bind the Mousquetaires Group for 20 years to buy the electricity produced by three wind farms in France (modernised in 2024 to improve efficiency), representing a production of around 100 GWh per year. After initially focusing on solar power, this is the Group's first incursion into wind power, and is a decisive step towards a more sustainable its energy mix. By securing a long-term supply of green energy (solar and wind), the Group reduces its exposure to fossil fuels and electricity price volatility while significantly reducing its carbon footprint.

Alongside these external purchases, the Mousquetaires Group is developing its own renewable energy production on its sites. Many buildings have been or are currently being equipped with solar panels on the roof or on car park shaded roof structures, in order to produce locally self-consumed green electricity. This solar power self-consumption contributes to both the decarbonisation and energy autonomy of our sites. All these initiatives are an integral part of the Group's energy transition, which aims to achieve a sustainable electricity mix aligned with its climate objectives.

- **As a logistics operator**, the Mousquetaires Group is acting across its entire transport chain to reduce the carbon footprint of logistics flows. With full control over its own logistics, the Group has taken a range of efficient measures at each transport stage.

Firstly, route optimisation reduces the distances travelled and thus fuel consumption: the use of trip planning tools, combined with a limitation of the maximum speed of trucks to 82 km/h, has reduced the distances travelled for deliveries by 3 to 5% while saving fuel. Then, a special focus is placed on driving habits: 100% of drivers are trained or are undergoing training in eco-driving techniques, in order to adopt a flexible and energy-efficient driving style (early braking, less sudden acceleration, etc.). These actions, backed up by monitoring fuel consumption, significantly improve the energy efficiency of goods transportation.

Moreover, the Mousquetaires are investing in cleaner transport technologies to phase out conventional diesel. The Group has fitted out all of its 39 logistics bases in France to supply trucks with liquefied natural gas (LNG), and has encouraged its partner carriers to purchase this type of vehicle. This fuel significantly reduces local air pollution by reducing particulate emissions by 95%, while halving noise emissions compared to a conventional diesel engine.

In addition, a fleet of trucks running on biogas (bio-CNG) has been deployed for deliveries in dense urban areas (including central Paris and near suburbs) in order to reduce CO₂ emissions in the city. These renewable gas trucks are also equipped with the latest generation of silent refrigeration units to minimise noise pollution.

Finally, the Group benefits from its vertical integration by promoting alternative fuels from its own sources: the Estener plant supplies the Group's carriers with a new-generation pure biofuel, B100 HX, which is 100% renewable and produced from waste cooking oils and other non-food residues. This biofuel has a very advantageous carbon profile and its use has already avoided the emission of more than 2 million tonnes of CO₂ since 2021.

- Waste **recovery** is also at the heart of the Group's decarbonisation strategy, in line with its historical commitment to the circular economy. The idea is to transform the residues and by-products of its activities into new useful resources, thus avoiding emissions while saving virgin materials.

Within Agromousquetaires, a dedicated operational sector - the Recovery sector - manages the treatment of various organic waste and slaughter by-products to convert them into energy or new products. The Estener project mentioned above is an emblematic example of this.

Another example of recovery is provided by the company SAVE (Société Armoricaïne de Valorisation Énergétique), based in Cornillé (Britanny) since 2002. SAVE specialises in the treating sewage treatment plant sludge (collective and industrial): approximately 55,000 tonnes of sludge are incinerated annually in its unit, and the heat released is recovered in the form of steam. Instead of being lost, this energy is reused locally: SAVE thus generates 46 GWh of steam per year, 100% renewable and recovered energy, which mainly supplies the neighbouring industrial site (the Cornillé SAS plant) with 70% of its energy needs. This territorial solution makes it possible to reduce greenhouse gas emissions by replacing fossil-based heat with decarbonised recovered heat.

This decarbonisation strategy, which has already been deployed in many areas, will continue to gain momentum in the coming years.

The Mousquetaires carbon strategy is now built on **3 pillars**: rolling out of a tool dedicated to carbon management, calculating the 2023 carbon footprint for all Mousquetaires entities and creating a decarbonisation roadmap.

In 2023, the Group's carbon footprint stood at **54.5 MtCo²** distributed as follows according to the GHG Protocol categories:

- 2% on Scope 1
- 1% on Scope 2
- 97% on Scope 3

The production and use of goods represent the vast majority of emissions, i.e. 46 MtCo², mainly from Sca Pétrole, Food and Agromousquetaires.

The Group's 2026-2050 climate transition plan, currently being finalised, will be presented to the SBTi in July 2025 for validation. It will establish a detailed roadmap to achieve the 2030 and 2035 targets, by strengthening actions on the most emission-intensive sectors identified (*in particular the logistics sector and food production sites*).

All entities are involved in the process. In addition to the actions already undertaken, sector-specific workshops are being organised to identify other levers for action to achieve our decarbonisation goals.

E. Protecting the health and safety of our employees

Within the Mousquetaires Group, the health and safety of our employees is a top priority. Our commitment is based on our deep conviction that no sustainable economic performance is possible without a corresponding social performance.

Consistent attention to employees is therefore one of our 3 fundamental pillars. Our employees need to be fulfilled at work, have genuine career development opportunities and share the Group's values.

That is why we have made **health and safety at work** one of our 7 priority battles, integrated into our broader approach to work that takes in quality of life at work, the appeal of our jobs and employee retention.

Our approach is to build a common foundation of requirements with respect to health and safety and Quality of Life/Working Conditions as part of a Group-wide project taking in all our businesses and store chains.

The Internal Control and Audit Risks Department (DRACI) carried out an analysis to identify priority risks and found 6 priority issues:

- Road hazards
- Handling and arduous work
- Falling from a height
- Collapses and falling objects
- Working environment, in particular noise and temperature;
- Risks related to Technical and Storage facilities (fire and explosion)

With more than 300 different professions in the retail, food industry and logistics sectors, we must adapt to the circumstances and potential risks specific to each activity.

In our production units:

- Industrial machinery and equipment risks
- Exposure to noise and extreme temperatures
- Chemical and biological risks
- Handling heavy loads

In our logistics bases:

- Road hazards
- Falling from a height during storage operations
- Risks associated with operating machinery
- The strain from the noise, temperature and working postures

In support services:

- Musculoskeletal disorders related to screen work and prolonged sedentary postures
- Psychosocial risks (stress, mental load, work-life balance)
- Risks associated with business travel
- Visual fatigue and disorders caused by intensive usage of digital technologies
- Emerging risks linked to teleworking and new work organisations

We also support **members and points of sale** in managing health and safety risks for their employees:

- Musculoskeletal disorders (MSD) related to repetitive gestures and handling operations
- Risks of falling and slipping
- Cuts when handling products
- Psychosocial risks linked to the customer relationship

Our ambition is clear: to ensure the health and safety of all our employees. This vision is based on the formal commitments set out in our sustainable development approach.

Our 2030 targets:

- Establish a structured action plan on the prevention of musculoskeletal disorders, psychosocial risks and arduous work
- Improve the working conditions and quality of life at work for our employees
- Attract, retain and engage employees by developing their skills and offering them career opportunities

This strategy is built around **four fundamental pillars**:

- **A shared safety culture:** We develop a culture where every employee, regardless of their level, feels responsible for their own safety and that of their colleagues.
- **Training as an accident prevention lever:** Training is at the heart of our system, with courses adapted to each profession and each risk level.
- **Innovation at the service of well-being:** We are investing in equipment and technologies that reduce arduous working and improve working conditions.
- **Stringent performance management:** Precise metrics enable us to measure our progress and continuously adjust our actions.

We take numerous actions to achieve our goals, for example:

- **The Safety Plus plan in our factories**

Since 2013, all Agromousquetaires sites have made safety their priority, by deploying the “Safety Plus” plan aimed at achieving the goal of zero accidents. This plan includes:

- Making work equipment safer and tasks more secure;
- Actions prioritising the prevention of accidents and the risks of musculoskeletal disorders
- Conducting audits covering safety culture and regulatory compliance
- A greater communication effort and prevention days held on all sites

More than 7,000 preventive safety inspections (PSIs) were carried out and close to 600 employees were trained on health and safety issues in 2022.

- **Innovation in our logistics bases**

To reduce the arduous nature of the work, our logistics bases are mechanising and automating the preparation work, installing filming aids and deploying new technologies. Actions against wood dust were also carried out in 2023 to combat chemical risks.

In 2023, we tested and deployed exoskeletons, supporting structures that relieve the musculoskeletal system when carrying out specific activities. This experiment aims at improving the well-being of our employees at work.

In connection with the Logistics Transformation Plan (LTP), we are developing new technological tools and processes in our new bases. The following work was carried out in 2023:

- The Dôle (39), Paris-Melun-Sénart (77) and Donzère (26) bases were mechanised and automated;
- The Angoulême (16) and Neulliac (56) bases were robotised.

- **Adapting to new ways of working**

The Mousquetaires Academy, a certified body created in 2018, offers cross-functional training courses supplementing those already present in support services. Examples of work carried out by the Academy to support new working methods are:

- “Flex” training to support the implementation of the Flex Office over the long term
- A “Teleworking” training course

Since the end of 2023, three tools have also been made available to members:

- Self-diagnosis to objectively assess their QLWC practices (health & safety, space planning, HR and Management)
- A booklet with fact sheets, tips and indicators to be followed
- A barometer to measure the satisfaction of POS employees and the impact of the actions taken

Our health and safety approach is based on a collaborative approach involving numerous functions and entities, including:

- The **Quality & CSR Department (DQRSE)** which manages the deployment of the (regulatory) OH&S approach with tools, training and external controls;
- The **Group HRD and Business HR departments** who deploy the QLWC approach focused on the employer brand, loyalty and attractiveness;
- **Quality, Health, Safety and Environment (QHSE) teams** present in our logistics bases, i.e. a total of 300 QHSE coordinators;
- An **Occupational Health and Safety officer** at each point of sale.

4. Our vigilance plan for logistics

A. Identification of key risks and challenges for logistics

This analysis aims to identify **risks in terms of human rights and fundamental freedoms, human health and safety and the environment**, with the most **serious consequences or impacts**, which may result directly from our logistics activities or from suppliers and sub-contractors with whom the Group has an established business relationship.

Our approach has been to **compare and cross-check information from several different sources** in order to identify all potential **risks incurred by our activities**, both within the Group and with respect to our external stakeholders.

Risk identification is a cross-functional process, involving representatives from the Procurement function and operational staff as often as possible. **An assessment was carried out together with representatives from different functions** in order to identify the risks with the most significant issues for the Group's logistics activities, with action plans to be implemented internally and actions to be carried out with regard to/in cooperation with suppliers and sub-contractors.

However, it should be noted that **the main tasks entrusted by the Group to external service providers are also carried out internally**. This includes the use of temporary workers to strengthen teams, the use of transporters upstream or downstream, and outsourced logistics platform management services.

Consequently, **most of the risks identified are common to internal activities and external services**. In a determined, positive and committed approach, the names chosen for risks are part of the **"risks and challenges" identification process**.

Several risks identified also interact with other risks or are related, particularly in terms of the consequences for people and the environment. This risk analysis is **reviewed regularly, annually or when there are changes in internal or external circumstances**.

As part of this approach, we also **had recourse to several sector-specific frameworks**:

- **CSR framework for logistics** - Ministry of Solidarity and the Ecological Transition - October 2018
- INRS - **Occupational hazard assessment guide - Road haulage** - May 2022
- Orée: **Environmental performance of transportation and logistics practices** - 2006
- BSR – **"10 Human Rights Priorities for the Transport and Logistics Sector"**

Our risk mapping approach has led us to identify **32 risks** the criticality of which has been assessed for each of the activities concerned and for which the main third parties impacted and/or concerned have been identified.

Category	Risks and challenges
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Environmental	Climate change resulting from greenhouse gas (GHG) emissions;
	Energy Consumption
	Pollution of air
	Local pollution
	Wastewater Management
	Circular economy and waste management
	Biodiversity damage
Human Rights	Harm to populations' health
	Impacts on communities
	Migrants and human trafficking
	Forced or concealed labour
	Working conditions
	Quality of life at work
	Human capital development
	Freedom of association and collective bargaining
	Discrimination
	Private security
Health and safety of employees	Road hazards
	Manual handling and arduous work;
	Falling from a height
	Ground level accidents
	Risks related to mechanical handling operations
	Collapses and falling objects;
	Workplace environment
	Health Hazards
	Risks related to work equipment and vehicles
	Product, emission and waste related risks
	Risks related to Technical and Storage facilities (fire and explosion)
	Safety, violence and aggression
	Psychosocial risks (PSR)
	Addictions, sleep and diet
	Corruption

Precise definitions and assessments of each of these 32 risks are set out in a **formal framework**.

With regard to Human Rights and the environment, the Group has identified **6 priority issues** on which the action plans aimed at mitigating risks focus:

- Climate change resulting from greenhouse gas (GHG) emissions;
- Energy Consumption;
- Air pollution;

- Working conditions
- Human capital development;
- Quality of life at work in terms of its cross-functional nature.

The Group has identified 6 priority issues with regard to **occupational health and safety hazards**:

- Road hazards;
- Manual handling and arduous work;
- Falling from a height;
- Collapses and falling objects;
- Working environment, in particular noise and temperature;
- Risks related to Technical and Storage facilities (fire and explosion).

5 issues have been identified **with regard to the carriers** with whom the Group has a relationship:

- Climate change resulting from greenhouse gas (GHG) emissions;
- Energy Consumption;
- Working conditions
- Quality of life at work in terms of its cross-functional nature;
- Road hazards.

10 issues have been identified **with regard to the logistics service providers** with whom the Group has a relationship:

- Climate change resulting from greenhouse gas (GHG) emissions;
- Energy Consumption;
- Air pollution;
- Working conditions
- Quality of life at work in terms of its cross-functional nature;
- Manual handling and arduous work;
- Falling from a height;
- Collapses and falling objects;
- Working environment, in particular noise and temperature;
- Risks related to Technical and Storage facilities (fire and explosion).

7 issues have been identified **with regard to the temporary workers** working on behalf of the Group:

- Working conditions
- Quality of life at work in terms of its cross-functional nature;
- Manual handling and arduous work;
- Falling from a height;
- Collapses and falling objects;
- Working environment, in particular noise and temperature;
- Forced or concealed labour.

5 issues have been identified **with regard to communities and populations located in the vicinity of the Group's logistics sites**:

- Local pollution;

- Water Management;
- Health of populations;
- Impact on communities;
- Risks related to Technical and Storage facilities (fire and explosion).

B. Supplier assessment procedures

The Group has also put in place **processes and procedures for assessing suppliers** and sub-contractors involved in its activities:

- Carriers;
- Logistics operators;
- Temporary work agencies;
- Maintenance service providers;
- Freight forwarders.

These assessment procedures are based on **several approaches and tools**:

- Specifications;
- National framework agreement common to all service providers;
- Centralised exchanges at management level for operators with a national network;
- Local relationship between the Transport Department and carriers within the framework of the contract signed;
- Audits;
- Monitoring indicators.

The **following diligences** are carried out when selecting service providers and monitoring the relationship:

- Transport insurance conditions;
- A reminder of the rules for carrying out a transport operation;
- The ability of the carrier to manage controlled temperature deliveries;
- The quality and type of equipment on the road;
- Driver qualifications;
- The conditions for using ITM LAI trailers.

Special **attention is also paid to the Point of Sale safety protocols and the use of PTIs** (Protection/Safety of Lone Workers).

All carriers and temporary work agencies are also signatories of the "**Responsible Procurement Charter**".

C. Risk mitigation measures

From a general point of view, the system put in place by the Group to prevent and mitigate the impacts of risks of serious harm to the environment, human rights and the health/safety of employees is based on **several different components**:

- A strategy;
- Principles;
- Works agreements;

- Policies and procedures;
- Resources;
- An organisation and responsibilities.

Most of the logistics sites operated by the Group are subject to permits granted based on compliance with environmental and safety regulations, which means the Group is **permanently seeking to identify and mitigate risks at each site under the control of the authorities.**

The **CSR Quality Department** provides its expertise and supports logistics entities in implementing appropriate CSR actions.

In terms of operational organisation, a **Health, Safety and Environment Quality Manager (QHSE)** is present with a team on all sites and he reports to the site manager.

In particular, he ensures effective implementation of the **Occupational Health and Safety Framework** and the **Environment/Energy Framework**.

Since the 1990s, the Group has been testing possible improvements to every link in the logistics chain and has been investing to deploy these so as to **limit the footprint of trucks between its warehouses.**

- **Optimise transport by** limiting speed to 80 km/h in 2012 and using a route optimisation tool to optimise trip distances since 2015.
- **Consume less**, thanks to training on eco-driving for drivers since 2012 with a target of 100% of drivers trained.
- **Use liquefied natural gas (LNG).** Logistics has made this a priority in order to reach the new target set in 2017: **reduce its greenhouse gas emissions by 30% by 2030.** LNG improves air quality by reducing CO₂ emissions by 15-20% and particulate emissions by 95%, while also reducing noise levels by a factor of four compared to a diesel engine. Since 2014, the Group has fitted out its 39 bases in France with LNG trucks and has helped its transport partners to purchase these trucks. Today, the Group is the only retailer to use LNG on such a scale.
- At the end of 2017, Les Mousquetaires opened their first points of sale in the inner city of Paris and close suburbs with a **fleet of trucks running on biogas, fitted out with electric refrigeration units that comply with the most stringent noise standards.**
- Located in Le Havre (76), our Estener production unit supplies logistics bases with a **new generation and 100% renewable biofuel: B100HX.** It comprises used frying oils that are unfit for consumption and this gives it a very advantageous carbon profile. The 700,000 tonnes of fuel produced by Estener since 2021 have prevented the release of more than 2 million tonnes of CO₂ into the atmosphere.

The Group **supports partner carriers in buying natural gas trucks**, thus encouraging them to share its commitment to the environment.

All logistics bases developed under the Logistics Transformation Plan (LTP) are built according to the principles set down in the **High Environmental Quality (HQE) standard**.

The ISO 50001 approach has been initiated with the goal of attaining 100% of sites by 2026. This energy management standard attests to the quality of the organisation set up by compliant entities and their ability to manage energy efficiently and deal with global warming.

In accordance with Article R125-5 of the French Environment Code, public impact studies are also carried out by independent service providers for all new sites or when existing sites are transformed.

Applications for permits and impact studies are processed and controlled by numerous authorities: the prefect, Departmental Commission for the Conservation of Natural, Agricultural and Forestry Spaces (CDPENAF), DDT, DREAL, etc.

Care for employees is one of the 3 pillars of the Les Mousquetaires strategy.

As such, numerous **actions are carried out to develop human capital, the quality of life at work, working conditions and the fight against discrimination**.

The approach undertaken by the Group for many years now is set out in the annual **strategic guidelines for human resources** that are discussed with the Trade Unions in Economic and Social Committee meetings (CESC and CSEE).

From a practical point of view, this approach takes the form of **numerous company agreements and the acquisition of numerous tools to facilitate work activities and reduce the amount of manual handling**. As far as temporary workers are concerned, it should be noted that they benefit from the same integration and training path as employees, particularly in terms of health and safety.

The following table **summarises the main risk mitigation actions and measures** implemented by the Group for the 3 categories of issues:

Category	Key mitigation measures
Environmental	<ul style="list-style-type: none"> - "Energy efficiency" plan deployed across all sites - LNG facilities at all logistics bases for the truck fleet and support for transportation partners. - Biogas-fuelled trucks for deliveries to central Paris. - Review the energy mix with a focus on self-consumption through the installation of solar panels, investment in PPAs (power purchase agreements) and the purchase of green electricity certificates. - "Circular Economy" plan from energy production to processing waste. - Development of new hubs as part of the Logistics Transformation Plan according to the High Environmental Quality (HQE) standard - Implementation of an Energy Management System (EMS) in all hubs. - Strict compliance with ICPE standards under the control of the authorities

	<ul style="list-style-type: none"> - Impact studies carried out for all new sites or transformation of existing sites, by independent service providers - ISO 50001 certification (Energy Management) for all sites
Human Rights	<ul style="list-style-type: none"> - Agreement on improving quality of life and working conditions within ITM LAI - Agreement on enhancing the employability of ITM LAI employees through vocational training - Agreement on end-of-career support - Agreement on the employment of persons with disabilities - Agreement on professional gender equality - Generation contract then action plan - Incentive agreement with safety and social criteria - Regular employee surveys - Compensation comparative study - Awareness campaign on psychosocial risks - Deployment of in-class training modules - Agreement on trade union rights - Policy for revitalising the territories impacted by restructuring
Health and safety	<ul style="list-style-type: none"> - Agreement on preventing arduous work with numerous actions involving the development of new tools to facilitate work, new technologies and versatility - Health Plan 2020 - Musculoskeletal disorders (MSD) programme - Important training policy on health and safety issues at work - Procedures and tools to store and manage hazardous products - Certification framework for health, cleanliness and safety - Appropriate protective equipment

5. Our vigilance plan for supply chains

A. An approach structured around our responsible procurement approach

Our vigilance plan for supply chains is part of our **"Responsible Procurement "** approach. It involves taking the **social and environmental issues linked to the manufacture of the products marketed into account**. The work to be done is broken down into **4 main areas**:

- Ensure no **deforestation or conversion of ecosystems** with high conservation value or high carbon stocks
- Combat **overfishing** and improve **aquaculture** systems
- Ensure **animal welfare** for all animals
- Have **human rights** respected.

Other sustainability issues are also taken into account in certain specific sectors (for example: water issues in the avocado sector).

The Responsible Purchasing approach has been developed around **several initiatives**, some of which have already been mentioned in our presentation of the approach to sustainable development:

- **Risk mapping and prioritisation of sectors:** Mapping makes it possible to prioritise work on the most sensitive raw materials.

The Group has been using the AFNOR Risk tool since 2024 to identify families of products and/or raw materials at risk and determine the risks associated with these raw materials and origins.

The procurement CSR risk map developed by AFNOR is designed as a decision-support tool to identify and prioritise CSR risks in our supply chains.

This tool thus assesses the social and environmental risks linked to raw materials, taking into account the specificities of the Group's supply chains (*Suppliers, volumes and origins of raw materials*).

The approach is based on **13 criteria** divided into 3 broad families:

- **Fair practices and ethics (3 criteria)**
 - Property rights and patents
 - Fraud and corruption
 - Personal data protection
- **The environment (5 criteria)**
 - Depletion of natural resources
 - Biodiversity damage
 - Climate change and greenhouse gases
 - Waste and end-of-life management
 - Pollution (water, air, soil)
- **Human rights and social conditions (5 criteria)**
 - Work conditions and freedom of association
 - Discrimination
 - Occupational health and safety at work
 - Child labour
 - Forced labour and modern slavery

Each procurement segment is assessed according to the 13 CSR criteria, with a rating of 1 to 4 (low to very high). This assessment is carried out by AFNOR experts based on their sector expertise and documented sources.

For each CSR criterion, a country score is assigned using prominent international indicators (*World Bank, ILO, Transparency International, etc.*), making it possible to contextualise risks geographically.

The system then calculates:

- A **CSR rating** (the average of the 13 CSR criteria)
- A **gross risk** integrating the potential consequences
- A **net risk** after applying the recommendations

The methodology incorporates **corrective factors** depending on the **complexity of the supply chain** and the **intensity of the workforce**.

For each risk identified, the tool assesses:

- **4 types of consequences:** financial, legal, organisational and reputational
- **The probability of the risk materialising**
- **The criticality** (the product of the severity by the probability)

The tool also offers recommendations structured into 4 action areas:

- Contractual clauses
- Internal systems and decisions
- Requirements set down in the specifications
- Supplier relationships and knowledge

Applying these recommendations reduces the gross risk to obtain the net risk.

- **Inventory, commitments & contracting:** A sourcing analysis enables the Group to identify the products and suppliers concerned and then to draw up formal contractual procedures and documents such as the Sustainable Sector charters.

With **commitments based on the specific issues** in each sector, the Sustainable Sector Chain charters are developed through a **dialogue with stakeholders** with **several goals**: ensure we meet our due diligence obligations, achieve greater supply chain sustainability, establish sustainability criteria, engage with our suppliers. **Internal teams are trained in each of the sustainable sector charters corresponding to their functions.**

Formal initiatives have already been taken with respect to **several high-risk sectors**:

- Plant-based products: avocado, palm oil, cocoa, soy, coffee, tomatoes, wood, charcoal, rubber;
- Seafood: 10 species (tuna, cod, hake, shrimp, sardine, salmon, red tuna, swordfish, shark, trout);
- Animal welfare: Animal welfare (chicken, laying hens, beef sector, dairy cattle, pigs, rabbits) - The criteria related to seafood are incorporated directly into the formal procedures related to the 10 species mentioned above.

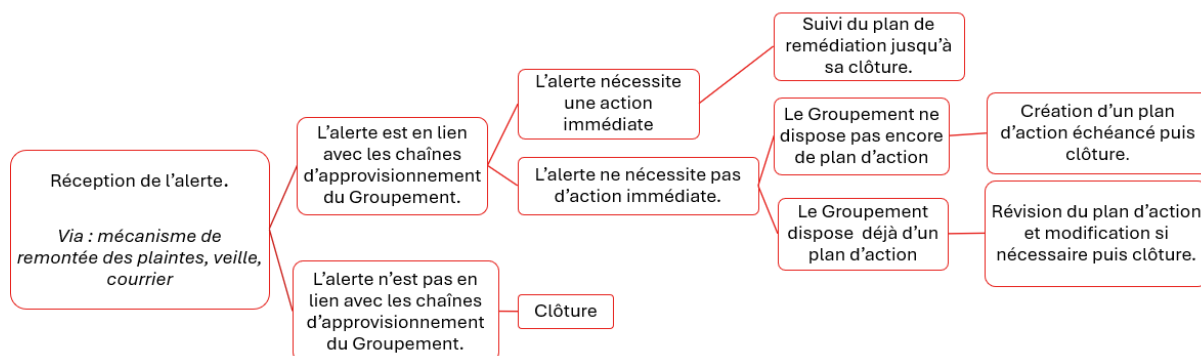
Based on recognised social and environmental standards (Fairtrade Certifications, Rainforest Alliance, PEFC, FSC, Organic Agriculture, ASC, MSC, Amfori BSCI, SA 8000¹, Amfori BEPI² and on standards such as ISO 26000) as well as on the criteria set by external stakeholders, the **sector vigilance plans** are regularly updated with regard to emerging social and environmental risks. For example, 18% of the sustainable sector charters already distributed were updated in 2024.

¹ SA8000: a standard that ensures that employees have a safe and healthy workplace, and that the company is able to take all preventive and appropriate measures to avoid any risk, accident or situation that may harm their physical health. It is based on the International Labour Organisation's rules.

² Amfori BEPI - The aim of the Amfori BEPI (Business Environmental Performance Initiative) is to improve environmental performance within supply chains.

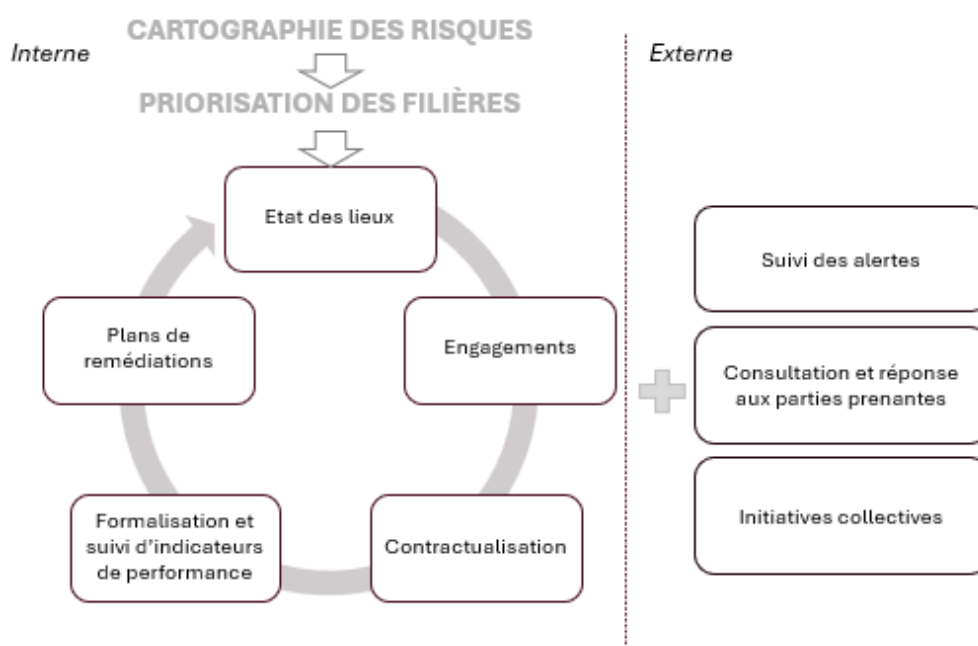
- **Assessment, performance indicators and follow-up of remediation plans:** Sourcing assessments and sectors mapped are monitored using indicators and corrective actions are taken if necessary. The proper application of these charters may be verified in audits organised by the CSR Quality Department.
- **External alerts:** The Group monitors alerts from external stakeholders and ensures regular reporting of them. In 2024, the Group monitored 11 responsible procurement alerts and took part in the following surveys: IFCD (cocoa), RSPO (palm), Canopée (RDUE), Bloom (tuna), BBFAW - Egg Track - Chicken Track (animal welfare).

Alerts are managed based on the following decision tree:



In practice, dialogue with the stakeholders in each sector takes the form of working groups bringing together external partners and coordinated by the **"Responsible Procurement" Steering Committee**.

In short, high-risk sectors are identified and monitored in line with the following process:



Global monitoring indicators for responsible procurement:

Description	2021	2022	2023	2024
Number of sustainable sector charters established or updated	7 charters created, 1 charter reworked	7 revised charters	5 charters created, 7 revised charters	2 charters created, 1 charter reworked
Number of alerts received and processed	3	7	14	11
Number of stakeholder surveys or reports to which the Group has responded	-	2	7	7
Number of mapping operations performed	1	2	10	5
Number of people trained in sustainable sector charters	33	19	114	140
No. of people trained in the new European regulation on imported deforestation (cumulative)	-	-	55	81

B. Guarantee the absence of deforestation or conversion of ecosystems with high conservation value or high carbon stocks

The geographical analysis highlights the **main fronts of deforestation and ecosystem conversion**,³ and the Group has identified the **associated risks**:

Raw Material	Main deforestation fronts	Environmental hazards	Social risks
Soy & Beef	Cerrado, Gran Chaco, Amazonie	<ul style="list-style-type: none"> - Loss of biodiversity (destruction of natural habitats, impact of monocropping, zoonoses and pandemics, species extinction) - Soil deterioration and depletion, landslides, mudslides, avalanches, floods - Water pollution, disruption of groundwater, rivers and the water cycle - Elimination of carbon sinks - Fires and greenhouse gas emissions - Climate Change 	<ul style="list-style-type: none"> - Non-respect for local communities, expropriation and violence - Breaches of human rights, child labour and forced labour - Non-compliance with working conditions (freedom of association, harassment, escalation of complaints, abusive disciplinary procedures,
Palm oil	Indonesia, Malaysia, Borneo		
Cocoa	Côte d'Ivoire, Ghana		
Coffee	Brazil, Colombia, Indonesia, Vietnam, Ethiopia		
Wood & Charcoal	Congo Basin, East Africa		
Rubber	Congo Basin, Indonesia, Malaysia		

³ [5k667rhjnw Report.pdf](#)

			excessive working hours, pay, health/safety) - Poverty
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The Group has made the following commitments for soya in animal feed for the end of 2025:

- 100% of soya not derived from deforestation-conversion of High Conservation Value or High Carbon Stock ecosystems after 2008 for the Amazon and 2020 for other ecosystems.
- Traceability of soy right down to the plot
- Support for the ZDC methodology developed by Earthworm and other control systems (Proterra, RTRS at segregated level)
- Support of the risk management mechanism developed by the SNDI
- Compliance with the FPIC principle (Free, Prior and Informed Consent)
- Respect for workers' rights (ILO standards) and their health and safety.

& on beef: the Group has banned sourcing from Latin America.

As soya is the number one cause of imported deforestation, we have **identified soya as a priority CSR issue**. The Group regularly assesses its soya footprint and, through its subsidiary Agromousquetaires, maps out its soya supplies in order to trace them back to the feed producers and the first importers.

The Group is also studying the possibility of reducing the share of soya in animal feed and sourcing French soya. Finally, the feed manufacturers identified in our sectors are questioned about their soybean supply policies.

Recognised control systems: [ZDC methodology](#) developed by Earthworm, Proterra and RTRS certifications at segregated level.



Monitoring indicators:

Description	2021	2022	2023	2024	Progress	Goal 2025
% of suppliers having signed the soya charter	54% (Poultry and eggs)	33% (Poultry, eggs, pork, beef and dairy products)	33% (Poultry, eggs, pork, beef and dairy products)	33% (Poultry, eggs, pork, beef and dairy products)	=	100%
Soya footprint	111,314.2 T (2020 volumes, poultry, eggs, pork, beef, milk, plain yoghurt, butter, cream)	112,191 T (poultry, eggs, pork, beef, milk, yoghurt, butter, cream, cheese)	109,617 T (poultry, eggs, pork, beef, milk, yoghurt, butter, cream, cheese)	112,888 T (poultry, eggs, pork, beef, milk, yoghurt, butter, cream, cheese)	+	NA
% of soya volumes imported into France and analysed using the ZDC methodology	8% (2021-2022)	10% (2022-2023)	24% (2023-2024)	30% (2023-2024)	+	100%
% of soy checked for zero deforestation conversion	-	-	5%	5%	=	100%
% of volumes of soya in salmon aquaculture	-	100%	100%	100%	Goal achieved	100%

feed, certified zero deforestation						
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Collective initiatives: Since 2020 the Group has been contributing to awareness-raising, transformation and monitoring actions coordinated by Earthworm alongside WWF and Duralim. A manifesto has been signed with other distributors to get the entire sector involved up to the traders-importers in a traceability and exclusion process for areas affected by deforestation.




The Group has made the following commitments for the palm oil sector for the end of 2025:

- 100% of palm oil not derived from deforestation-conversion of High Conservation Value or High Carbon Stock ecosystems after 2005 for primary forests and 2018 for other ecosystems.
- Traceability of palm oil right down to the plot,
- 100% of RSPO-certified palm oil at least at the segregated level,
- No burning, guarantee sustainable crops by reducing the use of pesticides,
- Compliance with the FPIC principle (Free, Prior and Informed Consent)
- Respect for workers' rights (ILO standards) and their health and safety.
- No child labour, gender equality
- By 2030: ensure a decent income for producers, a fundamental human right

Initiated in 2010 the Group's action made it possible to trace 81% of volumes up to the mills published by the first importers. It follows government and media alerts related to palm oil plantations, mills and importers. In 2023, the Group became a member of the [Roundtable on Sustainable Palm Oil](#) (RSPO) in order to contribute to sustainable palm oil supply chains. Since 2024, the Group has been publishing its annual palm oil footprint and regularly assessing the associated RSPO certification levels for the food and HPC segments.

Recognised control system: RSPO certification at the Segregated or Identity Preserved level



Monitoring indicators:

Description	2021	2022	2023	2024	Progress	Goal 2025
% of suppliers having signed the palm oil charter	53%	66%	50%	50%	=	100%
Palm oil footprint (2018 Volumes)	4,772 tonnes	5,514 tonnes	7,783 tonnes	6,271 tonnes	-	NA
Share of palm oil volumes traceable to the 1st importer	-	81%	-	88%	+	100%
% by volume of palm and palm kernel oil containing RSPO certified palm oil (excluding derivatives)	78%	98%	96%	99%	+	100%

% by volume of private label palm oil containing RSPO SG or IP certified palm oil (excluding derivatives)	54% (Food)	87% (Food)	87%	89%	+	100%
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The table below shows the percentage of palm oil, palm kernel and derivatives according to the RSPO certification level in 2024:

	IP/SG	MB	B&C	Non-certified
Palm oil	89%	10%	0%	1%
Palm kernel oil	93%	7%	0%	0%
Palm oil derivatives	8%	19%	4%	69%

IP: Identity Preserved/SG: Segregated/MB: Mass Balance/B&C: Book and claim (credits)

Collective initiatives: With Earthworm, the Group monitors alerts and analyses importers' policies as well as the implementation of corrective actions. Through this initiative, the Group also contributes to the financing of the Lesan River Forest Conservation Project of the Forest Conservation Fund (FCF) in Indonesia.



The Group has made the following commitments for the cocoa and coffee sectors for the end of 2025:

- 100% of cocoa and coffee not derived from deforestation-conversion of High Conservation Value or High Carbon Stock ecosystems after 2020,
- Traceability of cocoa and coffee right down to the plot,
- 100% of cocoa and coffee certified or subject to due diligence controls,
- Guarantee sustainable crops through agroforestry and reduction in the use of pesticides,
- Compliance with the FPIC principle (Free, Prior and Informed Consent)
- Respect for workers' rights (ILO standards) and their health and safety.
- No child labour, gender equality
- By 2030: ensure a decent income for producers, a fundamental human right

The Group has been supporting fair trade initiatives since 2005 and has a partnership with the Fairtrade organisation with the aim of progressively having its own-brand products certified. In 2023, the Group participated in the first IFCD reporting action by disclosing the volumes of cocoa it purchased that were covered by certification and/or sustainability programmes; as well as the share of traceable volumes.

Recognised control systems: Fairtrade and Rainforest Alliance.



Monitoring indicators:

Description	2021	2022	2023	2024	Progress	Goal for 2025
% of suppliers who signed the cocoa charter	20%	40%	40%	37%	Charter updated in 2024	100%

% of suppliers who signed the coffee charter	-	-	-	50%	Charter created in 2024	100%
Cocoa footprint (Cocoa bean equivalents)	-	3,282 tonnes	3,588 tonnes	4,352 tonnes	+	NA
% of Cocoa volumes traceable to the country of origin	-	99%	99%	99%	=	100%
% of Cocoa volumes traceable to the cooperative	-	0%	89%	63%	-	100%
% of cocoa volumes certified Fairtrade, Rainforest and/covered by a sustainability programme	-	88%	93%	91%	-	100%
% of Fairtrade certified chocolate bars	15%	19%	22%	32%	+	NA
% of Fairtrade certified spreads	0%	70%	87%	87%	=	NA
% of Fairtrade or Rainforest certified raw coffee	-	24%	34%	34%	=	NA

Collective initiatives, the Group follows the working groups of the French Initiative for Sustainable Cocoa (IFCD) and is helping to put indicators in place to monitor the volumes of products marketed. Through this initiative, the Group is also contributing to financing the Mabi-Yaya Nature Reserve project in Nitidæ, Côte d'Ivoire.



The Group has made the following commitments for the wood, coal and natural rubber sectors for the end of 2025:

- 100% of wood and natural rubber not derived from deforestation-conversion of High Conservation Value or High Carbon Stock ecosystems after 2020,
- Traceability of wood, coal and natural rubber right down to the plot,
- 100% of certified wood, coal and rubber,
- Absence of endangered wood species, absence of wood or natural rubber grown on peat bogs
- Compliance with the FPIC principle (Free, Prior and Informed Consent)
- Respect for workers' rights (ILO standards) and their health and safety.

The retailers' purchasing teams use a wood risk management matrix developed by Earthworm, which details the risks associated with the product purchased based on the wood species, country of origin and certification level. The charcoal originates from France or Namibia. When coal comes from Namibia, it is imported directly through our import office. The Group has full traceability of coal to factories and farms. In Namibia, the Group commissions social audits at the factory and farm level and monitors implementation of the ensuing action plans.

Recognised control systems: FSC and PEFC on environmental issues, Earthworm and Amfori on social issues.



Monitoring indicators:

Description	2021	2022	2023	2024	Progress	Goal for 2025
% of private label and national brand products containing FSC or PEFC certified wood or wood derivatives, of French or recycled origin <i>(DIY retailers)</i>	70%	78%	91%	98%	+	100%
% of products containing FSC or PEFC certified wood or wood derivatives <i>(Intermarché Netto Home and Personal Care)</i>	-	89%	89%	89%	=	100%
% of FSC or PEFC certified charcoal	-	100%	100%	100%	=	100%

C. Combating overfishing and improving aquaculture systems

High fishing pressure from the 1950s onwards led to overexploitation of fish stocks. According to the FAO's 2024 report "The State of World Fisheries and Aquaculture", **37.7% of stocks were overfished in 2021**, considering that there are significant disparities between the 15 main fishing zones that were monitored.

Taking into account the production levels of the 10 marine species with the largest landings (27.4% of all landings) in 2021, 78.9% of these stocks were fished within biologically sustainable levels. Similarly, 87% of the main tuna species are sustainably fished. The FAO notes that these examples demonstrate the positive effects of effective fisheries management.

As a fresh fishery fleet owner in France, Agromousquetaires is particularly sensitive to the impacts of overfishing and intensive aquaculture.

The Agromousquetaires Seafood division is committed to sustainable fresh fishing and updates its commitments each year with three goals:

- promote responsible and diversified fishing from healthy stocks fished by French vessels with guarantees as to crew safety;
- condition its purchases of sensitive species to compliance with the corresponding sourcing charters;
- make its fishing gear more selective and prevent plastic waste at sea and on land.

The **3 main fishing and aquaculture risks** are:

- Damage to ecosystems
- Impact on animal welfare
- Social conditions related to working at sea

Significant social and environmental risks were identified in particular on 10 species, namely tuna, salmon, shrimp, cod, pollock, sardines, trout, red tuna, swordfish and sharks:

Raw Material	Environmental hazards	Social risks
Tuna	<ul style="list-style-type: none"> - Loss of biodiversity (overfishing of stocks, destruction of natural habitats and mangroves, shark finning, extinction of species) - Pollution of coastal waters and land, waste - Salinisation of agricultural land and groundwater - Animal welfare - Elimination of carbon sinks - Climate Change 	<ul style="list-style-type: none"> - Social conflicts with other users of resources (water, mangrove) - Forced labour - Breaches of human rights - Non-compliance with working conditions (freedom of association, harassment, escalation of complaints, abusive disciplinary procedures, excessive working hours, pay, health/safety) - Poverty
Salmon		
Prawns		
Cod		
Alaska pollock, coley, whiting, hake		
Sardines		
Trout		
Red tuna		
Swordfish		
Shark		

In 2022, Agromousquetaires launched its "**Committed to sustainable fishing**" plan to meet civil society's expectations in terms of managing the marine ecosystem while preserving employment and the sustainability of the sector.

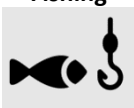

Under this plan, the fishermen in our fleet respect the ecosystem in which they operate. The actions concern in particular:

- compliance with a minimum capture size;
- the closure of areas during the breeding period of certain species;
- storage of inorganic waste on board;
- the fight against illegal fishing.

Agromousquetaires has been disengaged from fishing beyond 800 m depth since 2015.

The plan also involves assessing fishery reserves and transforming the sector to improve fishing techniques and better target abundant species.

With the aim of protecting sensitive marine species, the environment and the social impact, the content of the charters and commitments can be summarised as follows:

	Certification	Traceability	The environment	Social
<p>Fishing</p>  <p>Tuna, Cod, Pollock, Shrimp, Sardines, Salmon, Red Tuna, Sword fish, Shark</p>	 <p>Recommended by the MSC</p>	<ul style="list-style-type: none"> • Up to the fishing boat • Ban on sourcing from blacklisted boats 	<ul style="list-style-type: none"> • Sustainable stock management • Preservation of ecosystems • Prohibition of shark finning • Waste reduction 	<ul style="list-style-type: none"> • Respect for workers' rights • Compliance with maritime labour laws

<p>Aquaculture</p>  <p>Shrimp, salmon, Trout</p>	 <p>Recommende d by ASC</p>	<p>Up to the farm</p>	<ul style="list-style-type: none"> • No transgenic fish • Alternative foods • Animal welfare • Good disease management 	<ul style="list-style-type: none"> • Respect for workers' rights • Respect for local communities
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In terms of sustainable fishing, the terms of our responsible procurement approach are also adapted to each raw material, with **priorities set for the 3 most consumed and most sensitive raw materials: tuna, salmon and shrimp.**



The Group has made the following commitments for the tuna sector:

- 100% of tuna traceable to the fishing vessels,
- No tuna from overfished, overexploited zones or zones in which stocks have collapsed, i.e. bans on albacore from the Indian Ocean and Mediterranean albacore,
- Prioritise fishing techniques such as line fishing, rod fishing or free school seine fishing, to gradually replace the use of the most impactful fishing methods (FAD seine fishing),
- Use of 100% of strictly non-gillnet FAD (including string-bound nets and small-meshed nets) by 2025, and use of 100% biodegradable FADs by 2030,
- Recover FADs when they enter areas with a high risk of loss and encourage the retrieval of FADs without beacons outside fishing zones
- Limit young tuna catches,
- Prohibit high-capacity driftnets,
- Encourage good practices to avoid and mitigate incidental catches and release them, particularly with regard to squalids, rays and mammals (turtles and sea birds).
- Prohibit shark finning and require the implementation of naturally attached shark fin policies without exception,
- No fishing under dolphin schools and other marine mammal schools
- Prohibit the discharge of dead fish into the sea,
- Encourage the consumption of untargeted fish on board or at local markets
- Limit the discharge of waste into the sea,
- Prohibit vessels from countries with strong IUU and social risks,
- Respect for workers' rights (ILO standards) and their health and safety.

Every year, the Group carries out a sourcing mapping operation. Among other things, suppliers are asked about the origin of canning factories, fishing boats, fishing zones, the species caught, the volumes of MSC-certified tuna, the fishing techniques used and social policies on board the vessels. Based on these results, the Group monitors implementation of corrective action plans. Finally, the Group is involved in regional fisheries management organisations (RFMOs) through declarations for the establishment of fishing quotas

Recognised control systems: MSC on environmental issues, Fairtrade, RFVS, Friend of the Sea on social issues.



Monitoring indicators:

Description	2019	2021	2023	2024	Progress	Goal for 2025
% of volumes of bluefin tuna from purse seine fishing using FADs	47%	34%	48%	Update in progress	+	40%
% of volumes of skipjack tuna from purse seine fishing using FADs	88%	89%	93%	Update in progress	+	80%
% of volumes of skipjack tuna from rod and line fishing	3%	5%	7%	Update in progress	+	NA

Collective initiatives: The Group is a member of the Global Tuna Alliance (GTA) and carries out mapping operations on its tuna supply chains, the data of which are then analysed by the GTA and Global Fishing Watch.


The Group has made the following commitments for the shrimp sector:

- 100% of shrimps traceable right up to primary production
- Refusal to procure from vessels listed on an official blacklist: IUU lists published by RFMOs, blacklist of countries not combating IUU fishing published by the European Commission.
- Take into account the recommendations relating to the status of stocks provided by international organisations,
- Gillnets must be recovered to avoid ghost fishing
- Vessels must comply with the ban on shark fin cutting and impose a requirement for fins naturally attached.
- Vessels must implement a marine waste reduction plan
- Preserve the surrounding ecosystems: minimise soil and groundwater salinity, prohibit deforestation and the degradation of forests or mangrove areas around farms, limit organic and chemical pollution.
- Leak management procedures
- Monitor water quality indicators
- Monitor animal welfare indicators
- Prohibit the practice of eyestalk ablation
- Gradually move towards stunning that respects animal well-being
- Aquaculture feed - Move towards an FFDR⁴ of less than 1 for fish flour and oil, i.e. use less than 1 kg of forage fish to produce 1 kg of farmed fish.
- Aquaculture feed - Limit fish flour and oil from West Africa to 5%
- Aquaculture feed - By 2030, all soya in shrimp feed must be from non-deforestation sources or from ecosystem conversion.
- Aquaculture food - By 2030, all marine-derived ingredients must be MSC, Marin Trust certified or from a robust FIP.

⁴ FFDR = Forage Fish Dependency Ratio

- Respect for workers' rights (ILO standards) and their health and safety.

Recognised control systems: MSC on environmental issues posed by fishing, Fairtrade, RFVS, Friend of The Sea on fishing social issues, ASC, Global Gap, Best Aquaculture Practices and Mister Goodfish on aquaculture.



Monitoring indicators:

Description	2021	2022	2023	2024	Progress	Goal for 2030
% of shrimp volumes from Mister Goodfish labelled farms or farms subject to an action plan (Excluding seafood stall)	71% (On shrimp from Ecuador)	84% (On shrimp from Ecuador)	52% (On LATAM-origin shrimp)	63% (On LATAM-origin shrimp)	+	100%
% of raw shrimp references that are certified organic, ASC, MSC or that come from a responsible Red Label supply chain. (Excluding seafood stall)	75%	75%	64%	63%	=	NA

Collective initiatives: With Earthworm, the Group supports mapping and visits to shrimp farms and factories in Latin America as part of its participation in the Earthworm Foundation's Shrimp working group. The aim is to encourage new breeding practices by pooling efforts with other distributors and implementing progress plans in collaboration with the various players in the sector.



The Group has made the following commitments for the salmon sector:

- 100% of salmon traceable right up to primary production
- Refusal to procure from vessels listed on an official blacklist: IUU lists published by RFMOs, blacklist of countries not combating IUU fishing published by the European Commission.
- Take into account the recommendations relating to the status of stocks provided by international organisations,
- Unless the salmon is MSC certified:
 - o *Salmo salar* in FAO area 27 (Atlantic, Northeast) and in the Baltic Sea;
 - o *Pacific salmon* (Oncorhynchus spp. , Oncorhynchus nerka, O. kisutch, O. gorbuscha, O. tshawytscha, O. keta) for FAO area 61 Russia.
- Prioritise supplies from healthy *Pacific salmon* stocks (Oncorhynchus kisutch, O. gorbuscha, O. tshawytscha, O. keta, O. nerka) from FAO area 67 (Northwest Pacific, Alaska and Canada).
- Gillnets must be recovered to avoid ghost fishing
- Vessels must comply with the ban on shark fin cutting and impose a requirement for fins naturally attached.
- Vessels must implement a marine waste reduction plan

- Preserve surrounding ecosystems: habitats, seabeds, wildlife, limit water and soil pollution.
- Leak management procedures.
- Monitor water quality indicators
- Monitor animal welfare indicators: mortality rate, physical and behavioural indicators, handling, density, transport, slaughter.
- Limit and manage the average concentration of sea lice
- Prohibit the use of cleaner fish
- Practice stunning that respects animal well-being
- Aquaculture feed - By 2030, reach an FFDR⁵ of less than 1 for fish flour and oil, i.e. use less than 1 kg of forage fish to produce 1 kg of farmed fish.
- Aquaculture feed - Limit fish flour and oil from West Africa to 5%
- Aquaculture feed - By 2030, all soya in shrimp feed must be from non-deforestation sources or from ecosystem conversion.
- Aquaculture feed - By 2030, all marine-derived ingredients must be MSC certified.
- Respect for workers' rights (ILO standards) and their health and safety.

Recognised control systems: MSC on environmental issues posed by fishing, Fairtrade, RFVS, Friend of The Sea on fishing social issues, ASC, Global Gap, Best Aquaculture Practices for aquaculture.



Monitoring indicators:

Description	2021	2022	2023	2024	Progress	Goal for 2030
% of raw salmon references certified to be organic, ASC, MSC or Red Label. (Excluding seafood stall)	35%	41%	33%	34%	+	100%
FFDR (Forage Fish Dependency Ratio) i.e. dependence rate on forage fisheries - flour in the feed of farmed salmon	-	-	0.54	-	Goal achieved	<1
FFDR (Forage Fish Dependency Ratio) i.e. dependence rate on forage fisheries - oils in the feed of farmed salmon	-	-	1.58	-	NA	<1
% of MSC, Marin Trust, FIP certified forage fish oils and flour	-	-	95.7%	-	NA	100%
% of marine ingredients from West Africa	-	-	2.4%	-	Goal achieved	<5%

⁵ FFDR = Forage Fish Dependency Ratio

Collective initiatives: As part of the Group's participation in the Aquafeed working group set up by the NGO Earthworm Foundation, sector mapping operations are organised on a regular basis. Farmers and producers are questioned about their farming practices, animal welfare and how farmed fish are fed. Questions include population densities, how long fish grow in seawater, water quality, use of antibiotics, mortality rates, disease and parasite treatments used, feed composition, feed origin, associated certifications and possible use of alternative proteins. In 2022, as part of this working group, the Group set goals to foster more sustainable aquafeed: reduce dependence on industrial fishing, improve the sustainability of industrial fishing and ensure the sustainability of soya. In addition, the Group participates in the CARE Salmon initiative, which aims to establish salmon animal welfare criteria




D. Ensure animal welfare for all animals

Convinced that respect for animals and those who raise them is one of the pillars of a responsible food offering, Les Mousquetaires have made the five fundamental freedoms of animals the foundation of their animal welfare approach.

For each sector - beef, pork, dairy, poultry, eggs - we adapt the specifications to the various challenges: access to the open air, mutilation, density per m², feed, transport time, slaughter conditions. We progress step by step and carry out tests before wide-spread application.

Some examples are:

Poultry

- Our red-label and organic Volaé broilers have the "BEA" label;
- Since 2025, the Group no longer sells private label shell eggs from caged hens;
- Up to 2026, the Group has undertaken to switch over to egg products from chickens bred outside of cages for all its private label products;
- The Group has committed to complying with the Better Chicken Commitment criteria by 2026;
- The Group has established formal charters with the CIWF and Welfarm for small turkey, duck and rabbit species;
- In 2024, the Mousquetaires Group committed to reaching 100% of rabbits farmed in pens by the end of 2029. Rabbits raised out of cages in large pens, for 100% of fresh, private label meat by 2029. The Mousquetaires Group was awarded a Mention d'Honneur aux Rabbits d'Or for its commitment to transitioning to breeding systems where rabbits for fattening have space to jump and stand, can access burrows and platforms and also have substrates to gnaw on.

Large animals

- Our Pâturages branded milk comes from cattle that graze for at least 150 days a year, i.e. one criterion in the "Animal welfare and grazing" charter drawn up with milk producers under contract with our dairies.

A **comprehensive description of the Group's animal welfare approach** has been published every year since 2020 on the Mousquetaires.com website as part of the CIWF's BBFAW (Business Benchmark on Farm Animal Welfare). The latest version was released in September 2024.

Recognised control systems:

Étiquette Bien-être Animal association.



Monitoring indicators:

Description	2021	2022	2023	2024	Progress	Goal for 2025
% of shell eggs from cage-free hens	-	76%	82%	85%	+	100%
% of egg products from cage-free hens	-	39%	29%	41%	+	100%
% of AEBEA labelled raw organic chicken references	85%	85%	85%	100%	Goal achieved	100%
% of AEBEA labelled Red Label raw chicken references	92%	100%	100%	100%	Goal achieved	100%

Collective initiatives: The Group is also intent on communicating to consumers as everyone's involvement is needed. As a member and administrator of the [Association Étiquette Bien-être Animal](#) (AEBEA), the Group applies the finalised labelling standards.



In 2023, the Group took part in developing the AEBEA laying hens standard. In 2025, the Group took part in developing the AEBEA dairy cattle standard.

E. Respect for human rights.

Les Mousquetaires import finished products under their own brands through their ITM Import office for Intermarché and Netto stores and in a partnership with the A.R.E.N.A. import office for Intermarché, Netto and the Group's DIY stores.

Imported products are mainly non-food: household goods, linen, underwear, tableware, stationery, toys, charcoal, DIY goods, construction, electronics, furniture and garden equipment.

Imported food mainly consists of seafood and exotic food products (coconut milk, pineapple, etc.).

Through its membership of the AMFORI BSCI initiative, the Group undertakes to have the factories that manufacture its own-brand products audited by third parties (inspection firms) and to monitor the progress of the factories' action plans.

The Group distributes the AMFORI code of conduct to all its import suppliers setting down the principles to be respected: social management system, workers involvement and protection, rights of freedom of association and collective bargaining, no discrimination, violence or harassment, fair remuneration, decent working hours, occupational health and safety, no child labour, special protection for young workers, no precarious employment, no bonded, forced labour or human trafficking, protection of the environment and ethical business behaviour.

In 2023, the Group strengthened its social audit management system:

- Switch to unannounced audits,
- Risk status assignment to each country,
- Formal decision tree,
- Drafting of a procedure in the event of a Zero Tolerance alert.

In 2025, the Group is increasingly requesting social audit reports on imported raw materials in addition to finished products from high-risk countries.

Through the AMFORI system and partnerships with such initiatives as ULULA the Group receives and tracks alerts coming directly from workers in the finished product factories as part of the “Worker’s voice” programme.

Recognised control systems:

AMFORI BSCI and AMFORI BEPI



Monitoring indicators:

Description	2021	2022	2023	2024	Progress	Goal for 2030
Number of high-risk factories (<i>direct import</i>)	612	488	391	354	-	NA
Number of high-risk factories (<i>importers</i>)	-	-	284	286	=	NA
Number of social audits carried out on high-risk factories (<i>direct import</i>)	406	250	271	233	-	NA
Number of social audits carried out on high-risk factories (<i>importers</i>)	-	-	106	109	=	NA
% of socially audited high-risk factories (<i>direct import</i>)	94%	81%	87%	82%	-	100%
% of socially audited high-risk factories (<i>importers</i>)	-	-	65%	65%	=	100%
% of factories rated A, B or C (<i>direct import</i>)	95%	96%	99%	93%	=	100%
% of factories rated A, B or C (<i>importers</i>)	-	-	90%	90%	=	100%
Number of non-compliant high-risk factories (rated D) (<i>Direct import</i>)	26	11	4	5	=	0
Number of non-compliant high-risk factories (rated D) (<i>Importers</i>)	-	-	3	3	=	0

Number of high-risk factories that shared their social remediation plan	-	-	3	68 (11%)	+	100%
Number of high-risk factories audited against an environmental benchmark	-	-	3	25	+	NA

Collective initiatives: The Group participates in AMFORI working groups on the BSCI social audit benchmark, issues related to working conditions in the sea sector and issues of forced labour.



F. Encouraging responsible agriculture

Farming practices shape the future of the environment, human food and health.

With the **ambition of becoming the lead player in responsible production practices and feeding methods**, Les Mousquetaires are advocating a transformation of the agri-food model by promoting organic farming, a “pesticides” plan and by actively supporting agroecology. With tangible results for consumers already visible.

For example, Intermarché has been working for several years to increase the share of organic products in its ranges. Yet due to different crises and inflation, sales of organic products fell yet again in 2024.

In response to these changes in consumption, the organic offer has been adapted and re-focused. Thus, at the end of 2023, the chain had 1,523 organic references.

Intermarché’s market share of organic products has increased sharply since the end of 2018, up from 13% to 16.3% in 2024.

At the same time, the Group has been implementing an **ambitious pesticides plan** since 2017. In consultation with NGOs, technical institutes, researchers, etc. and in co-construction with the pilot sectors, in particular through its Agromousquetaires industrial division, its goal is to eliminate those active substances that are most dangerous to human health or the environment. It enables farmers to work on alternative solutions: biocontrols, physical control, alternative crop growing practices, etc.

Similarly, in order to offer **products with the "Pesticide Residue Free" (PRF)** label, Les Mousquetaires refer to stringent standards such as those developed by the Nouveaux Champs collective. They have therefore established an additional formal audit framework for sectors not certified by a third-party body, in order to control risks throughout the supply chain.

Thus, at the end of 2024, 13 "Pesticide Residue Free" private label references were available at Intermarché in different ranges: in the fresh fruit and vegetables sector under the “Mon Marché Plaisir” brand and fruit juices under the “Paquito” brand and frozen and canned vegetables under the “Saint Eloi” brand.

Agromousquetaires has also contributed to the emergence in France of the first "**High Environmental Value**" (HVE) label for wheat, the only certification recognised by the State for agroecology and also present in the winegrowing sector. This responsible production method takes account of natural resources and balances, limits the use of inputs and favours practices that protect biodiversity.

After three years of co-construction between two of Intermarché's mills and 38 cereal producers, and its production units and 47 winegrowers, Intermarché has now started to sell its first three breads made from HVE wheat as well as 9 HVE wine references.

At the end of 2024, 213 references were HVE-certified across the entire private label product portfolio: mainly in the fresh fruit and vegetables sector, but also in wines, bread and pasta.

In addition, depending on the markets, the HVE label is combined with other labels or certifications: in particular the PRF (Pesticide Residue Free), VER (Eco-Responsible Orchard) or CRC labels.

In 2021, the Group launched a **collective approach to the agricultural transition**.

Les Mousquetaires joined the working group on the agricultural transition led by the Earthworm Foundation in September 2021. Initiated following Greenpeace's pesticide-free race, this working group aims to pool actions with various retailers to accelerate the reduction in the use of plant protection products in the fruit and vegetable sectors.

In order to get rapidly up to speed on operational actions, initial work on the consumer potato sector was initiated in 2022.

The Group also participates in a working group on the sustainability of certain sectors, in particular with Earthworm for the Avocado sector since 2022.

6. Whistleblowing system

In accordance with the law, the Group has set up a **whistleblowing system to gather reports relating to the existence or occurrence of risks**.

This system was put in place following the Act No. 2016-1691 of 9 December 2016, known as the "Sapin 2" Act and the Act No. 2017-399 of 27 March 2017, known as the "Due Diligence" Act, as well as the Act No. 2022_401 of 21 March 2022 aimed at improving whistle-blower protection. The system can be accessed through an **online form on the Group's website**:

<https://www.mousquetaires.com/conformite-ethique/>

This system, accessible to any third party, makes it possible to report any *"serious breach of human rights and fundamental freedoms, any harm to the health and safety of people and the environment, resulting from the activities of one of the Les Mousquetaires Entities or its sub-contractors or suppliers with whom a business relationship has been established, when these activities are linked to this relationship."*

Any internal employee of the entity, corporate officer of the entity, person whose employment relationship has ended, person who has applied for a job, shareholder, partner, holder of voting rights at the general meeting of the entity, member of the administrative, management or supervisory body, external and occasional employee (including temporary worker, intern or service provider), co-contractor of the entity and its sub-contractors, who obtains information in the course of their professional activities, may use this whistleblowing procedure to report a situation that comes within the scope of the whistleblowing system as defined in the whistleblowing form.

The above-mentioned persons who have not obtained information in the course of their professional activities, as well as any other person, may also use this whistleblowing procedure to report a situation of which they have personally become aware and that comes within the scope of the whistleblowing system as defined in the form.

In order to be able to use the whistleblowing procedure and benefit from the protection attached to it, the whistleblower must also:

- Be a natural person,
- Participate in the process without any direct financial consideration and in good faith, i.e. (i) do not seek any advantage or benefit, including financial benefit, for oneself or for a relative, and (ii) do not seek to harm, in particular by reporting misleading information or deliberately making false accusations. A report that has not been made in good faith or without direct financial consideration would expose the whistleblower to disciplinary action and legal proceedings.

However, no disciplinary sanctions will be taken against a whistleblower who uses the system in good faith, even if the facts subsequently prove to be inaccurate or do not require any follow-up.

The report is handled in such a way as to keep the whistleblower's personal details confidential and therefore it is only in very exceptional cases, when very serious situations are

reported in sufficient detail, that an anonymous report will be processed, and this only after having first been subjected to an admissibility analysis by the Ethics Officer.

Reports are sent to the Group's Ethics & Compliance Director, the Ethics Officer, who processes reports submitted in relation with the managers concerned, in particular the CSR Quality Director and the Group's Human Resources Director. The data transmitted will be treated confidentially in strict compliance with applicable regulations on the protection of personal data.

7. Assessment and follow-up

Our actions are monitored at several levels.

With regard to environmental issues, all the sites operated by the Group for logistics and agri-food activities are subject to regular controls by the authorities, in particular where ICPE authorisations are concerned.

As regards the risks and issues concerning the company's employees, these are dealt with in accordance with the law through **the Economic and Social Committees** and other dedicated Committees.

Each works agreement is the subject of an implementation assessment report, which is also a tool for managing and monitoring the actions implemented and is shared with the trade unions.

All initiatives are monitored with all stakeholders concerned, in particular NGOs and experts.

Relationships with service providers are managed in meetings on a nation-wide level and, if necessary, at the level of the sites concerned.

Logistics issues are managed using the QHSE approach integrating in particular service certification audits and management of the ISO 50001 (Energy Management) standard or the SMBC (Mousquetaires Low Carbon Strategy) approach.

The certification audit includes all the transportation safety checkpoints and a check is carried out to ensure the Driver's Guide and the basic safety protocol have been submitted to the driver's employer and signed for.

The **CSR Quality Department** consolidates CSR indicators for all Group entities. **The sustainability report also contains several indicators** related to the issues and risks identified.