



2025 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 that can be consulted 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 2025, we continued the many projects underway to meet the commitments and goals we have set ourselves. We also carried out a risk mapping exercise for each business with a prioritisation of issues at Group level.

1. Scopes, activities and plan governance

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.

For example, the “POS ICPE Guide”, the “Waste Guides” for all chains and the “Water” sheets can be mentioned. We are also continually updating the “Health and Safety Security Accessibility” guide (all stores). In 2025, we distributed the Household Food and Appliances QLWC guides. A guide to existing grants has also been put on line (by theme and by region).

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.**

The well-being of consumers is at the heart 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 **SMEs represent a significant share of our suppliers** with our "Local Producers" programme placing a special focus on those closest to our points of sale, i.e. less than 70 km. The “Local Producers” programme has given rise to almost **15,000 local partnerships** in France.

Created in 2017, the “SME Privilege Club” brings together Intermarché, Netto and some twenty 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.

Les Mousquetaires is now **a major logistics player** with 45 logistics bases, 39 of them in France. The fleet consists of more than 2,300 trucks.

The Group’s logistics activities are organised into two entities:

- The mission of **ITM Logistique Alimentaire International (LAI)** is to deliver products to the points of sale of food retailers (**Intermarché, Netto**), located all over France. ITM LAI operates 30 sites, 23 of which are owned by it and 7 for which it is a service provider.

- **ITM Logistique Équipement de la Maison International (LEMI)** is the entity that is concerned with non-food product logistics. ITM LEMI operates 4 sites for non-food products.

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).

At the end of 2025 there were over 50 production units (PU) making up Agromousquetaires and offering 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 **different sectors divided into 5 divisions**:

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

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 strategic functions in these skills areas, monitoring, expertise, fostering the adoption of best practices and control functions in the areas of quality, food safety, health, responsible procurement, the circular economy, customer relations as well as CSR aspects.

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.

A CSR Strategy committee put in place in 2023 is supported by Société Les Mousquetaires ("**SLM**"), DQRSE and CSR departments. It establishes the CSR strategy for the next 5 to 10 years and aims to accelerate the deployment of the approach to all levels of the Group. The Committee thus supports **our mission**: "Be engaged every day in our regions in order to bring a better life to as many people as possible".

2. Group risk mapping

In accordance with the law, this mapping aims to identify the risks of serious violations of human rights and fundamental freedoms and risks to the health and safety of people and the environment resulting from the Company's business activities and those of sub-contractors or

suppliers with whom the Company has established on-going business relations, when these activities are related to this relationship.

It is presented at the level of the Group's various business divisions that fall within the scope of this vigilance plan, then classified at the Group level into the Top 10 gross risks.

In accordance with the scope principles set out in Section 1.A of this plan, the mapping relates exclusively to UPSTREAM activities serving points of sale, carried out by Société Les Mousquetaires (SLM), the consolidating parent company, and its subsidiaries controlled directly or indirectly. **Independent sales outlets are owned by members, without a capital link to the Company, and do not therefore come within the scope of this mapping operation.**

The mapping is structured by **UPSTREAM business divisions** to identify risks as close as possible to the actual exposure chains (*industrial, logistics, prescribing, land management and support chains*).

This **operational and functional approach** - rather than segmentation into isolated legal entities - makes it possible to link each risk to a specified risk management system and to make a clear match between the consolidated analysis at Group level (Top 10 gross risks) and the detailed specific analyses presented in other areas (*Plastics, water, logistics, supply chains*).

The **9 divisions** thus cover the entire UPSTREAM scope - i.e. Société Les Mousquetaires (SLM) and its main consolidated subsidiaries:

- **4 operational divisions:**
 - **Agromousquetaires** (industry and fishing): 10,000 employees, more than 50 production units, 15 fishing vessels, 5 sectors (Beef, Pork, Seafood, Flavours, Plant-based products).
 - **Upstream logistics** (LAI + LEMI): 9,000 employees, more than 30 bases operated directly or for other customers, more than 2,300 trucks.
 - **Immo Mousquetaires**: integrated property management company, business premises and car parks for around 450 points of sale, construction projects, property renovation and acquisitions.
 - **International subsidiaries** (Belgium, Poland, Portugal): Support structures for local stores - local regulations.
- **3 support service entities for points of sale and purchasing centres:**
 - **ITM AI** (Alimentaire International): Food purchasing centres, own-brand food marketing, retailer support services.
 - **ITM EM** (Équipement de la Maison): Non-food purchasing centres, own-brand marketing for DIY/gardening/tools.
 - **ITM Mobilité**: Mobility purchasing centres, automotive own-brand marketing.
- **1 international sales division - ITM Export** markets all of the Mousquetaires Group's food and non-food ranges on all continents by land, air and sea (45,000 references, 50 countries, more than 50 partner stores)

- **1 Group Functions division:** ITM Enterprises (holding and central functions/Group: Legal Department, Financial Department, HRD, etc.), ITM ANM (Energy and Non-Merchant Procurement), STIME (IT), SILVE (Quality and CSR subsidiary, operating the REP sectors)

A. Mapping of issues and risks by division

The map was developed from **several cross-sources of information**:

- The detailed operational map presented in Sections 4 (logistics activities) and 5 (supply chains) of the plan;
- Internal reporting from the Group's subsidiaries and business management, as part of the vigilance plan monitoring system;
- The independent external assessments requested by the Group, in particular EthiFinance, the analysis of which was launched in November 2025;
- Reference institutional and sectoral reports;
- The orientations derived from the double materiality matrix.

The mapping results were also **reviewed by business experts and the DQRSE teams**.

Within each column, the issues/risks are numbered in descending order of materiality - the elements in bold are the division's main issues/risks, the following are the additional risks.

The risks presented are the gross risks identified at the level of the division. Risk prevention and mitigation measures are included in Sections 3, 4, 5 and 6 of the plan. For risks of violations of human rights and fundamental freedoms, **the severity takes precedence over the probability when calculating the gross criticality level**.

Division UPSTREAM	ISSUES AND RISKS		
	Human rights and fundamental freedoms	Health and safety	Environmental
1. Agromusketeers <i>(industrial and fisheries divisions)</i>	1. Seasonal and temporary workers' working conditions <i>(hours, dignity, work rhythm)</i> 2. Collective bargaining and social dialogue on industrial sites and ships 3. Diversity and M/F equality at production stations 4. Compliance with ILO Conventions in partner agricultural sectors	1. Occupational accidents <i>(machines, falls, cuts)</i> on cutting/deboning stations 2. Manual handling, MSD and arduous work 3. Food safety and traceability (contaminants, allergens, residues, product recalls) 4. Chemical risks <i>(salting, seafood)</i> and exposure to cold 5. Safety at sea of on-board fishing personnel	1. Animal welfare - slaughterhouses and partner farms 2. Scope 1 GHG emissions <i>(refrigerants)</i> + water and industrial discharges 3. Imported deforestation on upstream agricultural commodities <i>(soya animal feed, beef, palm)</i> 4. Overfishing and marine biodiversity (Seafood division) 5. Organic waste and recovery <i>(SAVE, Estener)</i>

Division UPSTREAM	ISSUES AND RISKS		
	Human rights and fundamental freedoms	Health and safety	Environmental
2. Upstream logistics (ITM LAI + ITM LEMI)	1. Compliance with driving times and rest periods for drivers (tachograph) 2. Working conditions at sub-contracted carriers 3. Social dialogue and collective bargaining 4. Maintaining persons with disabilities in employment	1. Road hazards - drivers and logistics fleet 2. Manual handling, MSD and arduous work on logistics bases 3. Risks on bays, handling equipment and automation 4. Thermal exposure (<i>cold warehouses, hot bays</i>)	1. Scope 3 transport GHG emissions 2. Energy consumption of warehouses (cold chain) 3. Local pollution (<i>fuel, hydraulic and effluent leaks</i>) 4. Biofuel B100 HX, solar panels, LV terminals
3. Immo Mousquetaires	1. Working conditions on construction and renovation sites entrusted to building sub-contractors 2. Traceability of construction sub-contracting (concealed work, secondment, ranks 2 and 3) 3. Consultation with local authorities and local communities	1. Construction and renovation site safety (construction - high accident rates) 2. Fire safety for buildings (sites with public access, warehouses, combustible materials) 3. Asbestos and hazardous materials in old buildings (asbestos survey mandatory) 4. Safety of persons during maintenance	1. Energy consumption of buildings 2. Energy retrofit of existing properties and eco-construction (HEQ, bio-sourced materials) 3. Impact on local biodiversity, soil sealing and rainwater management
4. International subsidiaries (ITM Belgique, ITM Polska, ITM Portugal)	1. Local social dialogue and respect for national frameworks 2. Diversity and inclusion (according to national laws)	1. Psychosocial risks (<i>local head offices</i>) 2. Operational risks of logistics and administrative sites adapted to the context in each country	1. Packaging instructions in connection with national regulations 2. Circular economy (<i>requirements specific to each country</i>) 3. Local carbon footprint (<i>transport, energy</i>)
5. ITM AI	1. Forced labour, child labour and concealed labour in upstream agricultural sectors sourced outside the EU (<i>coffee, cocoa, tea, palm, spices</i>) 2. Working conditions and dignity in upstream agricultural sectors (<i>economic dependence, decent wages</i>) 3. Fairness of business relations with suppliers (Egalim Act)	1. Psychosocial risks (<i>headquarters, purchasing centres</i>) 2. Health and safety of local populations/residents near factories and/or in upstream agricultural sectors (<i>water, soil pollution, etc.</i>)	1. Imported deforestation on own-brand food products (<i>soya, palm, cocoa, coffee</i>) 2. Scope 3 GHG emissions from the own-brand food sectors (<i>raw materials, upstream transport, end of life</i>) 3. Food waste at own-brand level

Division UPSTREAM	ISSUES AND RISKS		
	Human rights and fundamental freedoms	Health and safety	Environmental
6. ITM EM	1. Forced labour, child labour and concealed labour in import sectors, especially in high-risk countries 2. Insufficient traceability of indirect sub-contractors (ranks 2+ of the value chain) 3. Compliance with the ILO's Fundamental Conventions in partner factories 4. Working conditions and dignity in non-EU industrial sectors 5. Whistleblower protection	1. Safety in the factories of suppliers and sub-contractors 2. Psychosocial risks (headquarters) 3. Health and safety of the populations/residents near the factories (water pollution, etc.)	1. Imported deforestation of timber and DIY raw materials 2. Chemical substances of concern and of very high concern (REACH) 3. Scope 3 GHG emissions from non-food import sectors (maritime transport, distant sourcing) 4. End-of-life management of products (paints, chemicals) 5. Import carbon footprint & packaging
7. ITM Mobilité	1. Traceability of critical battery raw materials (lithium, cobalt, nickel - human rights issues in mines, DRC for cobalt) 2. Forced labour and working conditions in mobility import sectors (automotive parts, accessories)	1. Exposure of supply chain workers to hazardous chemicals (lubricants, maintenance products, oils) 1. Exposure of employees to hazardous chemicals (lubricants, maintenance products, oils) 3. Worker safety in critical raw material supply chains	1. Take-back and recycling of electric vehicle batteries (Rising EV market) 2. Handling of hazardous chemical substances (lubricants, maintenance products, oils) 3. Scope 3 GHG emissions (mobility supply chain, transportation) 4. Pneumatic recycling and end-of-life (remoulding/regrooving) 5. 2025 reusable glass (windscreen); vehicle air-conditioning system refrigerants
8. ITM Export	. Forced labour, child labour and concealed labour in partner countries especially in high-risk countries		1. Carbon footprint of export transport (land/air/sea multimodal transportation) 2. Packaging and environmental compliance of recipient countries 3. End-of-life handling of products according to local regulatory frameworks

Division UPSTREAM	ISSUES AND RISKS		
	Human rights and fundamental freedoms	Health and safety	Environmental
9. Group Functions (ITME, ITM ANM, STIME, SILVE)	1. Discrimination and inclusion issues in cross-functional functions (F/H, PSH, origin, age) 2. Personal data protection (employees, customers, etc. GDPR) 3. Service providers' working conditions (cleaning, security, collective catering, etc.)	1. Psychosocial risks 2. Safety of service provider employees working on sites (cleaning, security, collective catering, etc.) 3. Sedentary and screen work	1. Decarbonisation pathway. Energy transition, water and biodiversity 2. EPR sectors and the circular economy (SILVE - Packaging, Paper, DIY/Gardening, Building materials, Textiles) 3. Digital footprint (STIME - data centres, IT hardware obsolescence) 4. Responsible procurement responsible for supplies and services

B. Top 10 gross risks at Group level

All the risks identified at the divisions level cannot be managed centrally at the same level.

Prioritisation aims to **identify the most critical risks at Group level**, for which cross-functional monitoring (*General Management, DQRSE, Business Lines*) and prioritisation of resources are necessary.

This prioritisation was established in **four phases**:

- Identification of risks in each division;
- Rating each risk, expressed as qualifiers (Low, Moderate, High) rather than in figures, to preserve legibility and a contextualised assessment;
- Consolidation at Group level of risks common to several divisions, avoiding redundancies;
- Selection of the ten most critical gross risks.

Risk rating is based on **two main parameters: Severity and Probability of occurrence**, aligned in terms of the methodological approach with the double materiality analysis.

- **Severity (G)** is rated from 1 (low) to 4 (very high). It includes the geographical extent of the risk, its irreversibility, the number of people potentially affected as well as the nature of the risk (*violations of human rights and fundamental freedoms, harm to the health and safety of people, harm to the environment*).
- The **Probability of occurrence (P)** is rated from 1 (low) to 4 (very high). It reflects the frequency of occurrence of the risk based on internal incidents identified, external alerts reported by stakeholders, documented sector controversies and applicable case law.
- ◆□ The **Gross criticality (C)** is calculated as the product of the Severity × Probability (1 to 16). It is expressed in four levels: Low (1 to 3), Moderate (4 to 7), High (8 to 11), Very High (12 to 16).

Several cumulative inclusion criteria **were applied when selecting the Top 10**:

- Gross **criticality that is at least at the high level**;

- **Convergence of information sources** (*internal analyses, independent external assessments, sectoral reference reports, comparisons with other players in the Group's sectors of activity*);
- And the application of a **priority level to the severity for risks related to human rights violations**, in line with recent doctrine- and jurisprudence-based guidelines.

The criticality presented is gross (*independent of the mitigation measures already deployed*) in order to identify the risks in their highest exposure level so as not to artificially understate their importance by indicating the protective measures in place. The mitigation measures are set out in the different parts of this vigilance plan.

Based on the division-by-division maps, the Group has prioritised the 11 most critical gross risks on a cross-functional scale.

Rank	Risk	Area	Gross criticality
1	Working conditions, dignity, forced labour, child labour and concealed labour - upstream supply chains in particular for non-EU countries	Human Rights	Very high
2	Imported deforestation (<i>soya, beef, palm, cocoa, coffee, wood, rubber</i>)	The environment	Very high
3	Mainly scope 3 GHG emissions - supply chain	The environment	Very high
4	Road hazards - drivers and logistics fleet	Health and safety	Very high
5	Manual handling, MSD and arduous work	Health and safety	Very high
6	Food safety	Health and safety	Very high
7	Animal welfare, overfishing and marine biodiversity - farms, slaughterhouses, fishing fleet	The environment	High
8	Psychosocial risks and stress at work	Health and safety	High
9	Water stress and water pollution	The environment	High
10	Risks of unfair treatment, discrimination and inclusion issues	Human Rights	High

3. 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 stores in raising awareness, governance and deploying CSR initiatives.

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.

The DQRSE has set itself 4 goals in its **2025-2028 roadmap**:

- Facilitate access to DQRSE services for internal contacts (POS business lines, bases);
- Ensure internal users of DQRSE tools and methods are autonomous by offering e-learning courses;
- Adopt responsible travel practices by reducing our carbon footprint and improving safety;
- Control our environmental footprint by streamlining the use and storage of our data.

One illustration of this is that 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)** came about following the 1994 regulation that requires that all used packaging 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. Good practices are disseminated and service providers are listed in order to meet the needs of the points of sale (prevention or repair). Actions are also being taken to list furniture and equipment that is better suited to working constraints and that is more ergonomic.
- 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 recoverable waste from all entities.
- Optimise energy consumption across all Group sites, with 32% renewable energy and 40% energy savings by 2030 compared to 2014.
- Promote projects to be developed in the regions and preserve local jobs

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
- **Committed 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.

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

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.

In 2025, we entrusted an external service provider with a **mission to critically review** (so-called “blank” review) our CSRD preparatory work with the aim of optimising our ESG reporting approaches and ensuring this work was auditable, compliant and consistent.

As part of our vigilance plan, the CSR double materiality analysis is supplemented by a **specific risk mapping approach** presented below. Risks **related to sourcing countries** are taken into account as part of our responsible procurement approach and the supply channel analysis.

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, consistent with the Duty of Care 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.

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:

- Country risk indicators such as the World Bank's [WGI \(Worldwide Governance Indicators\)](#)
- This list is based on the [AMFORI ESG Risk Compass](#), built from several public databases such as the Yale University Index,
- Sectoral risks ([data provided by Maplecroft](#) to Amfori,
- As well as stakeholder alerts and internal monitoring.

The Group therefore requests additional guarantees depending on the **location of the production sites and 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 the mapping of country risks presented previously.

Using this map, 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 around 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 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. The file was submitted in October 2025 for the entire Group.

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. In April 2025, the French Office for Biodiversity published an analysis note on the subject.

The priority of ADEME and the public authorities is to support the deployment of environmental signage in 2026 in several sectors. The system is finalised for textiles and deployment is ongoing, with a voluntary status. On food, a technical consultation was completed at the end of 2025, and led to an official stabilisation of the method of calculating the environmental cost of food products by the Ministry.

We are following the government's progress in implementing a tool, the ecobalyse, which is used to calculate the "environmental cost" of a product, based on a life cycle analysis.

We are awaiting the Ministry's recommendations on the method and visual label to apply them to our products. The environmental cost of food is expected to be deployed in France at the end of 2026/early 2027.

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, shrimp, salmon, 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 as well as Mobilians (formerly CNPA via Rody). 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.

Several entities and sites of the Group have thus obtained the following certifications:

- 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
- 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.

4. 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 2025, this vision translated into concrete results demonstrating the effectiveness of our systemic approach. In this way, we have collected and recovered:

- 165,000 tonnes of cardboard,
- 6,400 tonnes of plastic film
- 144 tonnes of polystyrene
- 415 tonnes of PET.

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:

- Stop using 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.

In 2025, we launched **experiments with glass deposit systems with CITEO**.

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 Armoricaïne 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 wastage, 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...

Since being listed in March 2022, our Intermarché and Netto stores have sold more than 800,000 anti-wastage fruit and vegetable baskets including some 85,000 fruit and vegetable baskets in 2025 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 3 million baskets since the start of this partnership. In 2025, we have more than 600 active stores over the year. All of these stores saved nearly 759,249 anti-wastage baskets in 2025.

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 contribute to supporting causes while selling products. 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.

In 2025, we also wanted to organise a collection of toys from the Group’s employees, in connection with the Ecomaison toy sector.

The goal was clear: have toys go in priority to associations, so that they could be redistributed to children before Christmas. The solidarity aspect was decisive in getting everyone on board. More than 51m3 of toys were collected as part of this operation.

Development of loose goods sales 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.
- As an example, loose goods sales currently occupies up to 23% of the surface area of some stores (average is 15%).

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 and home appliances 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.).

Several of these guides will be updated in 2026.

- **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-wastage 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	Bottles and flasks Pots and tubes Buckets, canisters, drums

	Professional liquid containers Miscellaneous (toys, DIY, electronics, etc.)	Blister packs and clamshells Soft sachets
Checkout	Checkout bags	Bags
Logistics	Secondary packaging E-commerce packaging Rigid transport packaging Flexible transport packaging	Product batching films (bottles, cans, toilet paper, etc.) Sachets Pallets, crates Pallet wrap

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 2025, more than 165,000 tonnes of cardboard, 6,400 tonnes of plastic film and 144 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.
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 2025, this enabled us to collect more than 415 tonnes of plastic bottles compared to 131 tonnes in 2024.

Regarding the packaging of our brand products, our ambition was to optimise 1,500 references by the end of 2025.

We achieved 1,630 improved references (550 in 2023, 780 in 2024 and 300 in 2025). We have reduced packaging on 280 references, integrated recycled materials into 473 of our references and made more than 851 references recyclable. Other improvements include replacing plastic packaging with cardboard packaging or removing PFAS from our packaging.

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.

The Group also imposes strict environmental clauses on its own-brand suppliers in its specifications to ensure the packaging is recyclable or that certain materials are not present.

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 2025 with concrete examples and results when quantifiable:

- **HPC division**

- 13.6 tonnes of virgin plastics saved by switching from a rigid box to a doypack.
- Reduction of 5g of plastic in our liquid laundry detergent containers, saving 1.77 tonnes of plastic per year.

- **Frozen/Fresh Division**

- Reduction in the thickness of frozen vegetables packaging saving 18 tonnes of virgin plastic.
- Reduction in the height and thickness of our own-brand bacon trays, with 20% less plastic per tray, saving 26.3 tonnes of plastic per year

- Incorporation of recycled materials into cold meats references and poultry references saving 51 tonnes of virgin plastic.
- **Liquids Division:**
 - Reduction in the weight of bottles in the Syrups range, saving 101 tonnes of virgin plastic and switching to a detachable sleeve to make them recyclable.
 - 30% rPET in our own-brand milk bottles since 2025.
- **Groceries division:**
 - 94 tonnes of virgin plastics saved in all.
 - 8 dog food references are now recyclable thanks to eco-designed packaging.
 - Removal of PFAS from 3 references.
 - Reduction in weight and/or thickness of packaging for the bun and baking ranges, saving 30 T of virgin plastic.
 - Incorporation of 30% of recycled materials in the Seasoning/Sauces ranges.

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 17 EPR channels and makes 74 marketing declarations per year to eco-organisations for a total amount of almost 21 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 incorporate 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.

The water footprint of the Mousquetaires Group 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.

In 2025, our water consumption was 10 million m³ at Group level, of which 50% was for factories.

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 Solarys.

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 in 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.

In order to better understand the challenges, in 2025 we carried out a **water survey at all points of sale**, which made it possible to obtain the first consumption indicators per store.

In March 2025, we also launched **an awareness-raising campaign** ("My daily "Water" reflex and "Water" work" on eco-gestures, through internal posters in all Agromousquetaires factories, logistics bases, offices and points of sale. Regular steering committee meetings are held up to monitor the actions of each entity.

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, for example at Bricomarché: 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 detection 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 Garancières 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** but is also supporting points of sale. Many buildings have been or are currently being equipped with solar panels on the roof or on the shades in car parks (around 400 installations), in order to produce locally self-consumed green electricity and provide greater comfort (rain, snow, extreme heat) for our customers and lower our energy bills. In addition 2,000 charging stations should be installed by 2028. Cold is also a challenge, after a 1st stage with the closure of cold cabinets in our points of sale since 2017, a 2nd stage is the standardisation of all of our cold installations with new fluids such as CO₂ by 2030 (furniture and purchase centres). Solar panels were also installed in our warehouses at 4 ITM LAI sites as well as 238 LV charging stations across 15 ITM LAI bases.

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 logistician, the Mousquetaires Group acts on 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 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.

In connection with its decarbonisation strategy, the Group's logistics works on various levers, including the revision of its energy mix for its internal and external fleet.

The actions cover:

- **The electrification of its fleet** with the acquisition of a new electric truck and tractor at the end of 2025.
 - **The use of biofuels:** 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 with an emission factor 3 times lower than diesel (1.22 kgCO₂e/litre for the B100 vs. 3.27 kgCO₂e/litre for diesel).
 - **Gradually move away from LNG by 2029/2030** in favour of electricity and B100.
 - **The use of "opportunity charging"** for our semi-trailers in the bays, i.e. have the cold units operate electrically and not with RNG. This practice reduces our carbon emissions and noise pollution.
- **Waste recovery** is also at the heart of the Group's decarbonisation strategy, in connection with its long-standing 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 processing of various types of organic waste and slaughterhouse by-products to convert them into energy or new products. The Estener project mentioned above is an emblematic example of this.

Another example of waste recovery is provided by the company SAVE (*Société Armoricaïne de Valorisation Énergétique*), based in Cornillé (Britanny) since 2002. SAVE specialises in recovering energy from sludge from sewage treatment plants (collective and industrial): approximately 55,000 tonnes of sludge are incinerated annually in its unit, and the heat produced is recovered in the form of 10 Bar 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 in the form of heat. This territorial solution makes it possible to reduce greenhouse gas emissions by replacing heat generated from fossil fuels 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 figures for 2025 are currently being compiled.

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.

A risk mapping initiative identified 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:

- **Deployment of Lootibox Sécurité+**

The Group continues to deploy the **Lootibox Sécurité+** solution, dedicated to managing regulatory checks at points of sale and the electronic security register. This digital tool enables all mandatory health, safety and compliance checks and training to be centralised, structured and managed, thus contributing to better control of operational and regulatory risks.

To date, **86% of points of sale have been licenced**, reflecting widespread takeup within the network. Furthermore, the **rate of use is constantly increasing**, driven by a joint mobilisation of the Business Lines teams, the CSR Quality Department (DQRSE) and Secoia, who actively support members in getting to grips with and integrating the solution into their daily practices.

This system is a structuring lever to standardise practices, improve control traceability and strengthen the Group's overall compliance.

- **The Agromousquetaires Health and Safety approach**

Since 2015, all Agromousquetaires sites have made safety their priority and have deployed the health and safety initiative aimed at achieving the goal of zero accidents. Our new 2026-2028 policy focuses on 3 areas:

Area 1 - Personal safety

- Machine risk: better incorporate this risk into machine design, take stock of the existing machine fleet, control each machine and establish and implement action plans to rectify the problems found in each case.
- Risk control: improve feedback from and the analysis of all incidents.
- Compliance: ensure our equipment complies with regulations (Periodic General Inspection) and monitor actions, ensure our internal standards are compliant and deploy new ones where necessary.

Area 2 - Health approach

Deployment of the framework: take ownership of the Health framework and establish an associated action plan, run diagnoses on MSD/OD/PSR risk situations, analyse work stations, make changes to them to improve working conditions and self-assess the health approach.

Area 3 - Property protection: fire and break-in

- Fire risk control: keep up the strong momentum of fire prevention inspections with our insurers and implement the associated recommendations.
- Security at our sites: analyse and control the risk of break-ins.

More than **13,000 preventive safety inspections** (PSIs) and 28 audits were carried out and close to 600 employees were trained in health and safety issues in 2025.

- **Innovation in our logistics bases**

Our logistics bases mechanise and automate preparation work. They are fitted out with film wrapping machines and use new technologies to improve working conditions. In connection with the Logistics Transformation Plan (LTP), we are developing new technological tools and processes in our new bases.

At the end of 2025:

- 5 logistics sites that prepare dry products are 100% automated (PMS - Donzère - SQF - Avion - Erbrée),
- 3 sites that prepare beverages/liquids are robotised (*Neulliac, Angoulême, Montbartier*),
- most of our sites that prepare fresh produce are mechanised.

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

- A self-diagnosis tool to objectively assess their QLWC practices (*health & safety, space planning, HR and Management*)
- A booklet with best practice fact sheets, tips and indicators to be followed

- A barometer to measure the satisfaction of POS employees and the impact of the actions taken

This approach is already being deployed within the Household Food and Appliances Business Lines. It is planned to be rolled out for Roady in 2026.

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;
- **Points of sale engaged** in a training or support initiative by an occupational risk prevention officer (ORPO).

F. Foster the inclusion of persons with disabilities

For Les Mousquetaires, the inclusion of people with disabilities is a long-term social commitment, as shown in the signing of the Group's employer campaign: "**At Groupement Mousquetaires, only your skills make the difference**". Our approach is based on understanding differences, awareness-raising and teaching.

This approach goes all the way back to 1992 with the creation of the Action des Mousquetaires pour l'Inclusion du Handicap (AMIH), an association committed to helping independent business leaders to advance the place of people with disabilities in our points of sale.

In 2022, as it celebrated its thirtieth anniversary, AMIH signed a three-year framework agreement with AGEFIPH and the Group launched **Handi'Mousquetaires** in the same year, an inclusion programme driven by support functions, whose slogan is "**All together to include everyone!**".

A structured framework, two coordinated scopes and dedicated governance

The operational mechanism is based on the Les Mousquetaires 2024-2026 group agreement for the employment of people with disabilities, signed in March 2024 by the five representative trade unions, which succeeded the first 2021-2023 agreement. This agreement has a budget of €850,000 per year.

The inclusion policy covers **two complementary scopes**:

- The **support functions scope** - around 25,000 employees across all subsidiaries, including 1,320 employees with disabilities - which is directly covered by the group agreement;
- The **points of sale scope (independent)** - around 3,100 business leaders, of whom 34% are subject to the obligation to employ workers with disabilities (OETH) - which comes under the AMIH and the AGEFIPH convention.

The "Tous Mousquetaires" brand, deployed since 2021, brings together the communication on inclusion for both scopes, supported by a new Handi'Mousquetaires visual symbol featured on all media.

Governance is provided by a **central Handi'Mousquetaires team** of four employees under the responsibility of the Group's Human Resources Department, supported by a network of **nearly 20 leads in the Group's main entities**: Divisional Disability Leads (DDLs), trusted third parties for inclusion and retention in employment, and Divisional Disability Recruitment Leads (DDRLs), inclusive hiring action facilitators, who work on this for a guaranteed minimum of three days per month.

The agreement is managed by a **Steering Committee** meeting at least one every quarter, involving Handi'Mousquetaires, two representatives per signatory trade union organisation and the division leads.

A system structured around five operational plans

The 2024-2026 agreement structures the group's policy around five **complementary plans**: hiring, keeping the persons concerned in their jobs, providing training, awareness-raising and communication actions, and forging partnerships with the protected and adapted labour sector (STPA).

- With regard to **employment**, the entities undertake to develop a deliberate policy to hire people with disabilities. Job offers are systematically posted on eight specialised hiring sites in addition to internal channels. Handi'Mousquetaires coordinates partnerships with Cap Emploi, AGEFIPH, specialised temporary employment agencies and Handiwork (*being experimented at points of sale*).

The agreement sets a target for increasing the employment rate to reach and then permanently exceed the legal rate of 6%, as well as a target of 180 recruitments of people with disabilities over the period 2024-2026 (*permanent contracts, fixed-term contracts, work-study placement, internships, courses and PMSMP (short period work placement)*). This approach has earned the Group the "Employer Handi-Engagé" label awarded by France Travail.

- With regard to **keeping disabled persons in employment** - which concerns 85% of disability situations occurring during the person's working life - the agreement sets out how to adapt the workplace from **three different standpoints**: technical (*material adaptation of the work station with financing of the outstanding amount*), organisational (therapeutic part-time, teleworking by disabled persons, adapted working hours) and human (sign language interpreter, tutoring, personalised support by the HRP and the Social Worker).

Handi'Mousquetaires also promotes the emergence of RQTH recognitions internally, by removing obstacles and supporting each individual approach. For the most complex situations, Handi'Mousquetaires finances specific schemes up to a limit of €3,000 excl. VAT per year and per employee. A **Guide to maintaining employment** written in 2025 presents all actors, medical systems, recovery systems and financial systems that can be mobilised.

As regards maintaining employment, **accessibility** is the subject of a four-step approach (audit, report, feedback and action plan, work) relating to buildings, premises and equipment for the different types of disability, supplemented by a **digital accessibility** component (*dedicated application currently being tested at two points of sale*).

- With regard to **training**, Handi'Mousquetaires is deploying a training programme for all employees to improve the manner in which people with disabilities are received and integrated into the Group and can benefit from career progression and remain in employment. Specific training sessions are also intended for recruitment consultants and stakeholders.
- As for the **awareness-raising and communication aspect**, the approach aims to raise awareness about the six families of disabilities represented by the Group's symbol (*motor, psychological, mental, visual, auditory, disabling diseases*), in the knowledge that 80% of disabilities are not visible and only 2% of the people concerned use a wheelchair.

In 2025, many actions were carried out throughout France coinciding with various events such as:

- The CSR Solutions Village and the Family Day at Parc de Tréville,
- Awareness-raising actions among entity teams,
- A Job Dating session with Agromousquetaires in Vitré,
- DuoDay (receiving a person with a disability for a day or half-day to introduce them to our professions
- Inclusiv'Day or
- The European Week for the Employment of Persons with Disabilities (SEEPH)

The **2024 Handi'Mousquetaires Roadshow** (*from 18 to 22 November 2024, at the time of the SEEPH*) was an emblematic event: five days, four teams, nearly fifty sites visited all over France.

On the occasion of SEEPH 2023, the Group had also deployed an original street marketing operation in Eure-et-Loir, transforming the parking spaces for disabled persons at a Bricomarché store and two logistics bases into job offers, with the simultaneous goal of raising awareness among the general public and encouraging applications from people with disabilities.

- On the **STPA component**, Handi'Mousquetaires ensures that recourse to the protected and adapted work sector is mentioned in each new call for tenders, as part of responsible purchasing policy monitored by the CSR Quality Department. Since 2013, the Group has also operated its own adapted company - the Manufactures du Château in Nogent-le-Rotrou - specialising in the production of small tools with more than 67% of employees having disabilities.

Monitoring indicators.

The inclusion policy is tracked using several consolidated indicators. The consolidated employment rate of persons with disabilities in the Group's support functions (excluding beneficiaries of the external employment obligation) was 6.60% in 2025.

The Group's commitment, that initially mainly concerned disabilities, is gradually spreading to take in the other aspects of diversity: intergenerational, gender equality, inclusion of persons having difficult obtaining employment, etc.

5. 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

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
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. Logistics 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).

C. Logistics 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 transportation by** limiting speed to 82 km/h and using a route optimisation tool to optimise trip distances.
- **Consume less**, thanks to eco-driving training dispensed to drivers with a target of 100% of drivers trained.
- **The revision of its energy mix** for its fleet. To reduce its carbon impact, the group is investing in B100 biofuel and electricity for the benefit of LNG and diesel.
- For its points of sale in the inner city of Paris and close suburbs, the Group acquired a **fleet of trucks running on biogas, fitted out with electric refrigeration units that comply with the most stringent noise-reduction standards.** We have also acquired electric **carriers.**
- 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 tyres for our fleet are also **remoulded and regrooved.**
Remoulding is a process to extend the life of worn tyres by replacing their treads, while preserving the internal structure (the casing). This saves 70% of raw materials compared to a new tyre.

Regrooving is a process to reduce fuel consumption and improve mileage by removing rubber from the existing rubber mat to restore tread depth to the tyre. This results in longer service life, fuel savings and better grip.

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 achieving 100% of compliant sites in 2027. 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 results in the **signing of numerous company agreements as well as modernised bases and working tools.**

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

Category	Key mitigation measures
Environmental	ITM LAI - Implementation of an Energy Management System (EMS) in all bases: ISO 50001 certification (Energy Management) for all sites. - Fleet of trucks running on biofuels or electric. - Revision of the energy mix with a development of self-consumption through the installation of solar panels. - “Circular Economy” plan from energy production to processing waste. - Development of new bases as part of the Logistics Transformation Plan in line with the High Environmental Quality (HQE) standard. - Strict compliance with ICPE standards under the control of the authorities. - Impact studies carried out for all new sites or transformation of existing sites, by independent service providers. ITM LEMI

	- "Energy efficiency" plan deployed across all sites - Installation of solar or tree panels in base car parks - Development of new bases as part of the Logistics Transformation Plan in line with the High Environmental Quality (HQE) standard - Implementation of an Energy Management System (EMS) in all bases. - Strict compliance with ICPE standards under the control of the authorities - Impact studies carried out for all new sites or transformation of existing sites, by independent service providers
Human Rights	ITM LAI - 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 the employment of persons with disabilities (group agreement) - Agreement on gender equality in the workplace - Collective incentive agreement with health, safety and social criteria - Regular employee surveys (engagement barometer, 2022 survey and upcoming survey in 2026) - Awareness campaign on psychosocial risks - Agreement on trade union rights - Policy for revitalising the regions impacted by restructuring ITM LEMI - Agreement on improving quality of life and working conditions - Agreement on enhancing the employability of employees through vocational training - Agreement on end-of-career support - Agreement on the employment of persons with disabilities - Agreement on gender equality in the workplace - Generation contract then action plan - Incentive agreement with safety and social criteria - Regular employee surveys - Comparative study on pay - Awareness campaign on psychosocial risks - Deployment of in-class training modules - Agreement on trade union rights
Health and safety	ITM LAI - Action plan relating to the prevention of occupational risks - Policy on occupational health and safety issues with a committed internal safety approach - Certification framework for health, cleanliness and safety ITM LEMI - Prevention agreement on arduous work - Musculoskeletal disorders (MSD) programme - Important training policy on health and safety issues at work - Certification framework for health, cleanliness and safety - Appropriate protective equipment

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6. 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.**

All private label products sold in France are covered by our “responsible purchasing” policy. They account for 80% of the volumes of own-brand products sold by the Group. The indicators published below are only calculated on the basis of volumes sold in France.

The Group also exercises vigilance on products for our own brands in Belgium, Poland and Portugal: the country teams are gradually implementing a responsible purchasing approach consistent with that present in France (monitoring common alerts, disseminating sustainability charters for certain sectors, animal welfare commitments, etc.) and complying with European regulations (e.g. EU deforestation regulations); however, numerical data on products sold in the other three countries has not yet been collected as regards responsible purchasing (they are already available for animal welfare, see the dedicated [report](#)).

Firstly, the Group assesses its suppliers and service providers as part of their membership of the **Ecovadis CSR assessment framework**.¹

Recognition level of the Ecovadis assessment:

Result of the assessment	Level of compliance	Post-assessment measures
Between 45 to 100	Compliant	Corrective action plan and reassessment within 24 months.
Between 0 and 44	Non-compliant	Corrective action plan and reassessment within 12 months.

Then, with regard to the high-risk sectors, responsible purchasing projects are structured around **5 main areas**:

- Guarantee the absence of **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
- Ensure human rights **are respected**
- High-quality **meat** and **plant-based products offering**

These five areas have been identified for several years now as presenting the greatest risks and impacts for the Group, for the following reasons:

¹ [Actionable, reliable and global CSR solutions | EcoVadis](#)

- The requests from civil society (NGOs, consumer associations, etc.) mainly concern these 5 areas *,
- These 5 areas cover all types of products sold (*meat, fish, vegetable, non-food*),
- The extraction of raw materials in agriculture, breeding and fisheries represents the highest environmental impact according to national data (e.g.: INSEE, 53% of greenhouse gas emissions from food are linked to farming and cultivation practices, excluding tractors²). In particular, methane generated by cattle herds has a significant impact on climate change.

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

* **Between 2015 and 2025, stakeholder alerts** (NGOs, consumer associations, etc.), **media alerts, legal rulings, and company initiatives relating to the supply chains of products sold** helped us identify the priority areas to strengthen our Group's Responsible Purchasing strategy. Below is the breakdown of these alerts:

Theme	Total	%
DEFORESTATION	46	33%
HUMAN RIGHTS	52	37%
SEAFOOD	15	11%
ANIMAL WELFARE	17	12%
INCREASE IN PLANT-BASED PRODUCTS	3	2%
CLIMATE CHANGE IMPACTS	4	3%
WATER RESOURCES	4	3%
OTHERS	1	1%
	141	100%

The first five lines are therefore the subject of dedicated responsible purchasing projects. The issue of the impacts of climate change and water resources is mainly taken into account in the Group's carbon policies.

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.

² [Food carbon footprint – Transformations in agriculture and food consumption | Insee](#)

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: chicken, laying hens, beef sector, dairy cattle, pigs, rabbits - The animal welfare criteria for aquaculture are directly incorporated into the formal seafood policy.

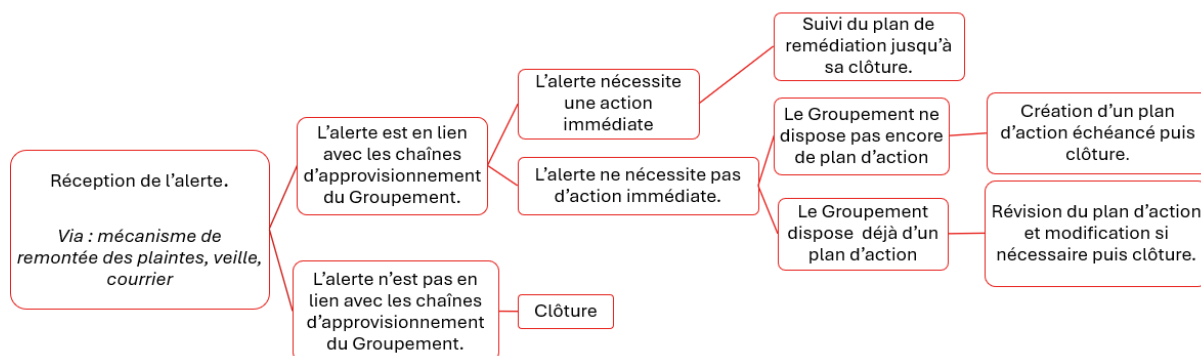
Based on recognised social and environmental standards (*Fairtrade Certifications, Rainforest Alliance, PEFC, FSC, Organic Agriculture, ASC, MSC, Amfori BSCI, SA 8000³, Amfori BEPI⁴ and on standards such as ISO 26000*) as well as on the criteria set by external stakeholders, the **sector vigilance plans** are regularly updated with regard to emerging social and environmental risks. For example, **19% of the sustainable sector charters already distributed were updated in 2025.**

- **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 and ensures regular reporting. In 2025, the Group monitored **19 responsible purchasing alerts** (*11 from NGOs, 1 from Media, 2 from complaint escalation systems and 5 from control systems*). In addition, the Group responded to **9 stakeholder surveys and reports**: IFCD (cocoa), RSPO (palm), Coffee watch, BBFAW - Egg Track - Chicken Track (animal welfare), Anima (animal welfare), Mighty Earth (methane), Questionmark (increased plant-based offering).

³ 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.

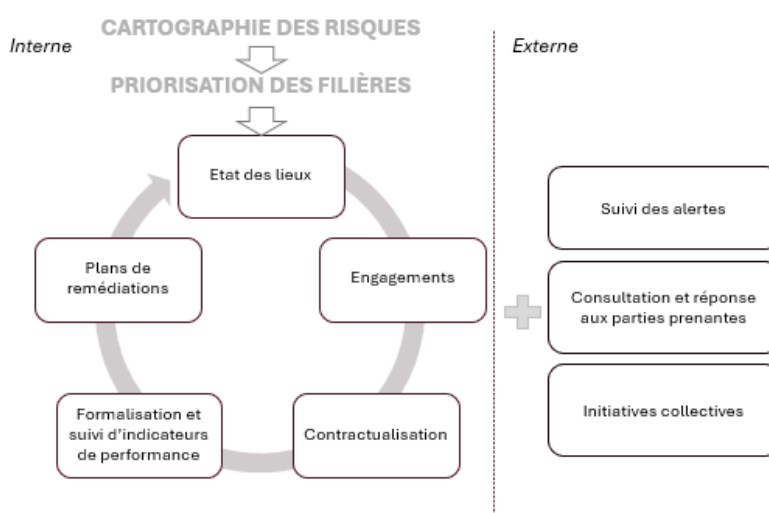
⁴ Amfori BEPI - The aim of the Amfori BEPI (Business Environmental Performance Initiative) is to improve environmental performance within supply chains.

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	2025
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	1 charter created, 3 revised charters
Number of alerts received and processed	3	7	17	12	19

Number of stakeholder surveys or reports to which the Group has responded	-	2	7	7	9
Number of mapping operations performed	1	2	10	5	6
Number of people trained in sustainable sector charters	33	19	114	140	165
No. of people trained in the new European regulation on imported deforestation (cumulative)	-	-	55	81	123

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**,⁵ and the Group has identified the **associated risks**:

Raw Material	Main deforestation fronts
Soy & Beef	Cerrado, Gran Chaco, Amazonie
Palm oil	Indonesia, Malaysia, Borneo
Cocoa	Ivory Coast, Ghana, Cameroon
Coffee	Brazil, Colombia, Indonesia, Vietnam, Ethiopia
Wood & Charcoal	Congo Basin, East Africa
Rubber	Congo Basin, Indonesia, Malaysia

In view of these various risks, the Group has made commitments and implemented action plans to assess and improve its impact on the environment and society.

As part of the implementation of the **European Union Deforestation Regulation (EUDR)** published on 9 June 2023, Groupe Mousquetaires carried out the following actions:

- An inventory of all products subject to this new regulation,
- Formalisation or updating of contractual documents for suppliers (**sustainable sector charters, EUDR commitment letter**),
- Training **of internal teams** (purchasing, quality, IT) in this new regulation,
- **Evaluation of suppliers'** due diligence plans. The Mousquetaires Group organised supplier meetings throughout 2023, 2024 and 2025 to assess their level of compliance and communicate its requirements. The assessment of the due diligence plans was taken into account right from the call for tenders phase.
- **The creation of an EUDR audit grid** with the assistance of an external audit provider, in order to assess supplier compliance with the EUDR.
- The implementation of an **IT project** encompassing all entities concerned by the EUDR, in order to receive and retain all EUDR declaration numbers from operator suppliers.

⁵ [5k667rhjnw Report.pdf](#)



The Group made the following commitments for soya in animal feed for the end of 2025:

The Mousquetaires Group has mapped the social and environmental risks associated with these 3 sectors, and has made commitments corresponding to each of these risks.

Environmental risks identified	Commitments of the Group for 2025
Loss of biodiversity (destruction of natural habitats, impact of monocropping, zoonoses and pandemics, species extinction)	- Prohibition of beef and leather originating in Latin America. - Traceability of soy, beef and leather right down to the plot. - 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.
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	
Impact of climate change on crops	

Social risks identified	Commitments of the Group for 2025
Non-respect for local communities, expropriation and violence	- Compliance with the FPIC principle (Free, Prior and Informed Consent) - Respect for workers' rights (ILO standards) and their health and safety.
Breaches of human rights, child labour and forced labour	
Non-compliance with working conditions (freedom of association, harassment, escalation of complaints, abusive disciplinary procedures, excessive working hours, pay, health/safety)	

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.



The Group follows precise indicators to track its various commitments:

Commitments of the Group for 2025	Monitoring indicators.
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.	• % Signature of the soy charter • Soya footprint • % ZDC-validated soy
Traceability of soy, beef and leather right down to the plot,	• % Signature of the soy charter
Prohibition of beef and leather originating in Latin America.	• NB of products containing beef or leather originating in Latin America

Compliance with the FPIC principle (Free, Prior and Informed Consent)	• % Signature of the soy charter
Respect for workers' rights (ILO standards) and their health and safety.	• % Signature of the soy charter

Prioritised tracking indicators, calculated on products containing at least 50% meat, farmed fish, milk; as well as shell eggs:

Description	2021	2022	2023	2024	2025	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)	43% (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)	Updating in progress	=	NA
% of soya volumes imported into France and analysed using the ZDC methodology	-	8% (2021-2022)	10% (2022-2023)	24% (2023-2024)	30% (2024-2025)	+	100%
% of soy checked for zero deforestation conversion	-	-	5%	5%	Updating in progress	=	100%
% of volumes of soya in salmon aquaculture feed, certified zero deforestation	-	100%	100%	100%	100%	Goal achieved	100%

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:

The Mousquetaires Group has mapped the social and environmental risks associated with this sector, and has made commitments corresponding to each of these risks.

Environmental risks identified	Commitments of the Group for 2025
Loss of biodiversity (destruction of natural habitats, impact of monocropping, zoonoses and pandemics, species extinction)	- Traceability of palm oil right down to the plot, - 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. - Peat bog conservation - Best management practices: no burning, guarantee sustainable crops by reducing the use of pesticides, - 100% of RSPO-certified palm oil at least at the segregated level,
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	
Impact of climate change on crops	

Social risks identified	Commitments of the Group for 2025
Non-respect for local communities, expropriation and violence	- Compliance with the FPIC principle (Free, Prior and Informed Consent) - Respect for workers' rights (ILO standards) and their health and safety.
Breaches of human rights, child labour and forced labour	
Non-compliance with working conditions (freedom of association, harassment, escalation of complaints, abusive disciplinary procedures, excessive working hours, pay, health/safety)	
Poverty	- Support for small producers - 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.



The Group follows precise indicators to track its various commitments:

Commitments of the Group for 2025	Monitoring indicators.
Traceability of palm oil right down to the plot, 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.	• % Signature of the palm charter • Palm oil footprint • % of palm traceable to the first importer • % RSPO and RSPO SG certified palm
Peat bog conservation Best management practices: no burning, guarantee sustainable crops by reducing the use of pesticides,	• % Signature of the palm charter • % RSPO and RSPO SG certified palm
100% of RSPO-certified palm oil at least at the segregated level,	• % RSPO and RSPO SG certified palm
Compliance with the FPIC principle (Free, Prior and Informed Consent)	• % Signature of the palm charter • % RSPO and RSPO SG certified palm

Respect for workers' rights (ILO standards) and their health and safety.	• % Signature of the palm charter • % RSPO and RSPO SG certified palm
Support for small producers	• % Signature of the palm charter • Share of palm oil purchased through "Smallholders" RSPO certification
By 2030: ensure a decent income for producers, a fundamental human right	• % Signature of the palm charter

Prioritised tracking indicators, calculated on all products containing palm oil:

Description	2021	2022	2023	2024	2025	Progress	Goal 2025
% of suppliers having signed the palm oil charter	53%	66%	50%	50%	84%	+	100%
Palm oil footprint	4,772 tonnes (2018 Volumes)	5,514 tonnes	7,783 tonnes	7,365 tonnes	6,701 tonnes	-	NA
Share of palm oil volumes traceable to the 1st importer	-	81%	-	88%	93%	+	100%
% by volume of palm and palm kernel oil containing RSPO certified palm oil (excluding derivatives)	78%	98%	96%	99%	100%	Goal achieved	100%
% by volume of private label palm oil containing RSPO SG or IP certified palm oil (excluding derivatives)	54% (Food)	87% (Food)	87%	70%	96%	+	100%

The table below shows the percentage of palm oil, palm kernel and derivatives according to the RSPO certification level in 2025:

	IP/SG	MB	B&C	Non-certified
Palm oil	98%	2%	0%	0%
Palm kernel oil	70%	29%	0%	1%
Palm oil derivatives	6%	29%	1%	64%

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 2025:

The Mousquetaires Group has mapped the social and environmental risks associated with these two sectors, and has made commitments corresponding to each of these risks.

Environmental risks identified	Commitments of the Group for 2025
Loss of biodiversity (destruction of natural habitats, impact of monocropping, zoonoses and pandemics, species extinction)	- Traceability of cocoa and coffee right down to the plot, - 100% of cocoa and coffee not derived from deforestation-conversion of High Conservation Value or High Carbon Stock ecosystems after 2020, - 100% of cocoa and coffee certified or subject to due diligence controls, - Guarantee sustainable crops through agroforestry and reduction in the use of pesticides,
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	
Impact of climate change on crops	

Social risks identified	Commitments of the Group for 2025
Breaches of human rights, child labour and forced labour	- Respect for workers' rights (ILO standards) and their health and safety.
Non-compliance with working conditions (freedom of association, harassment, escalation of complaints, abusive disciplinary procedures, excessive working hours, pay, health/safety)	
Poverty	- Supporting decent living conditions for local communities - 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.



The Group follows precise indicators to track its various commitments:

Commitments of the Group for 2025	Monitoring indicators.
Traceability of cocoa and coffee right down to the plot, 100% of cocoa and coffee not derived from deforestation-conversion of High Conservation Value or High Carbon Stock ecosystems after 2020,	• % Cocoa and coffee charters signed • Cocoa and coffee footprint • % of cocoa traceable to the country of origin and the cooperative • % of cocoa certified Fairtrade, Rainforest or covered by a corporate programme
Guarantee sustainable crops through agroforestry and reduction in the use of pesticides,	• % Cocoa and coffee charters signed • % of cocoa certified Fairtrade, Rainforest or covered by a corporate programme
100% of cocoa and coffee certified or subject to due diligence controls,	• % of cocoa certified Fairtrade, Rainforest or covered by a corporate programme
Respect for workers' rights (ILO standards) and their health and safety.	• % Cocoa and coffee charters signed • % of cocoa certified Fairtrade, Rainforest or covered by a corporate programme

Supporting decent living conditions for local communities	% of Fairtrade certified coffee, chocolate bars and spreads
By 2030: ensure a decent income for producers, a fundamental human right	

Prioritised tracking indicators, calculated on the basis of products subject to the EUDR:

Description	2021	2022	2023	2024	2025	Progress	Goal for 2025
% of suppliers who signed the cocoa charter	20%	40%	40%	37%	100%	Goal achieved	100%
% of suppliers who signed the coffee charter	-	-	-	50%	100%	Goal achieved	100%
Cocoa footprint (Cocoa bean equivalents)	-	3,282 tonnes	3,588 tonnes	4,352 tonnes	4,055 tonnes	-	NA
% of Cocoa volumes traceable to the country of origin	-	99%	99%	99%	94%	-	100%
% of Cocoa volumes traceable to the cooperative	-	0%	89%	63%	77%	+	100%
% of cocoa volumes certified Fairtrade, Rainforest and/ covered by a sustainability programme	-	88%	93%	91%	70%	-	100%
% of Fairtrade certified chocolate bars	15%	19%	22%	32%	12%	-	NA
% of Fairtrade certified spreads	0%	70%	87%	87%	87%	=	NA
Coffee footprint	-	-	-	-	9,717 tonnes	NA	NA
% of Fairtrade or Rainforest certified raw coffee	-	24%	34%	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 Nitidae, Côte d'Ivoire.



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

The Mousquetaires Group has mapped the social and environmental risks associated with these three sectors, and has made commitments corresponding to each of these risks.

Environmental risks identified
Commitments of the Group for 2025

Loss of biodiversity (destruction of natural habitats, impact of monocropping, zoonoses and pandemics, species extinction)	- 100% PEFC or FSC certified wood, coal and rubber; recycled or originating in France, - Absence of wood species at risk, absence of wood or natural rubber from peat crops 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, - Monitoring of climate change adaptation solutions (e.g. planting new wood species that are better suited)
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	
Impact of climate change on crops	

Social risks identified	Commitments of the Group for 2025
Non-respect for local communities, expropriation and violence	- Compliance with the FPIC principle (Free, Prior and Informed Consent) - Respect for workers' rights (ILO standards) and their health and safety.
Breaches of human rights, child labour and forced labour	
Non-compliance with working conditions (freedom of association, harassment, escalation of complaints, abusive disciplinary procedures, excessive working hours, pay, health/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.

The Group follows precise indicators to track its various commitments:

Commitments of the Group for 2025	Monitoring indicators.
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,	• % Signature of the wood, coal, rubber charter • % of FSC, PEFC certified wood, coal, rubber products, recycled or originating in France
100% PEFC or FSC certified wood, coal and rubber; recycled or originating in France,	• % of FSC, PEFC certified wood, coal, rubber products, recycled or originating in France
Absence of endangered wood species, absence of wood or natural rubber grown on peat bogs	• % Signature of the wood, coal, rubber charter • Share of at-risk wood species in our supplies
Compliance with the FPIC principle (Free, Prior and Informed Consent)	• % Signature of the wood, coal, rubber charter • % of FSC, PEFC certified wood, coal, rubber products, recycled or originating in France
Respect for workers' rights (ILO standards) and their health and safety.	• % Signature of the wood, coal, rubber charter • % of FSC, PEFC certified wood, coal, rubber products, recycled or originating in France

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



Prioritised tracking indicators, calculated on the basis of all products containing wood:

Description	2021	2022	2023	2024	2025	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%	94%	-	100%
% of products containing FSC or PEFC certified wood or wood derivatives <i>(Intermarché Netto Home and Personal Care)</i>	-	89% <i>(Paper towels, toilet paper, tissues)</i>	89% <i>(Same scope)</i>	89% <i>(Same scope)</i>	98% <i>(Same scope + greaseproof paper)</i>	+	100%
% FSC or PEFC certified charcoal or origin France	-	100%	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 2026 report "The State of World Fisheries and Aquaculture", **37.6% of stocks were overfished in 2023** (compared to 35.5% in 2021), considering that there are significant disparities between the main fishing zones of the FAO that were monitored.

Taking into account the production levels of the 10 marine species with the largest landings (21% of global production) in 2023, 73.6% of their stock (in number of stocks) or 76.5% (in landing volumes) were fished within biologically sustainable levels. Similarly, 91.3% of the main tuna species are fished within biologically sustainable levels. The FAO notes that these examples demonstrate the positive effects of effective fisheries management.

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

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

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.

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 catch size to avoid catching juvenile fish;
- The closure of areas during the breeding period of certain species;
- Storage of inorganic waste on board;
- The fight against illegal fishing.

The plan also involves assessing fishery reserves and transforming the sector to improve fishing techniques and better target abundant species. Agromousquetaire has been disengaged from fishing beyond a depth of 800 metres since 2015.

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 based on stakeholder alerts: tuna, ⁶salmon ⁷and shrimp⁸.**



On tuna, the Group has identified the risks, made commitments and set up monitoring indicators to track the highest risks:

Environmental risks identified	Commitments of the Group for 2025
Loss of biodiversity (overfishing of stocks, extinction of species)	- 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, - Promote supplies from stocks subject to capture strategies, and for other stocks, encourage the adoption of capture strategies - 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), - Limit young tuna catches, - Encourage the consumption of untargeted fish on board or at local markets
Destruction of natural habitats, ghost fishing, incidental fishing	- Use of 100% strictly non-entangling FADs (Fish Aggregating Devices) in 2025 and the 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, - Prohibit high-capacity driftnets,

⁶ Regular alerts from NGO Bloom: [Our Campaigns - BLOOM Association](#); and media: [The dark truth behind supermarket tuna](#)

⁷ Alerts [Fishing the Feed • Changing Markets](#) ; [Pinkbombs](#)

⁸ [Shrimp Welfare Ranking](#)

	- Encourage good practices to avoid and mitigate incidental catches and release them, particularly with regard to squalids, rays and mammals (turtles and sea birds). - No fishing under dolphin schools and other marine mammal schools
Shark finning	- Prohibit shark finning and require the implementation of naturally attached shark fin policies without exception,
Illegal fishing	- 100% of tuna traceable down to the fishing vessel - Prohibit transshipments at sea - Prohibit the discharge of dead fish into the sea - Request 100% scientific observation on board and on shore for large-scale and high-sea fishing - Refuse to procure from vessels listed on an official blacklist: IUU lists published by RFMOs or the blacklist of Countries not combating IUU fishing published by the European Commission - Monitoring of vessel AIS data via Global Fishing Watch
Waste discharged into the sea	- Limit the discharge of waste into the sea
Impact of climate change on tuna	- Tracking of changes in the geographical displacement of tuna and adaptation solutions recommended by scientists.

Social risks identified	Commitments of the Group for 2025
Endangerment of observers at sea	- Strengthen observer safety by encouraging RFMOs to implement observer safety reforms.
Violations of human rights and forced labour	- Respect for workers' rights (ILO standards) and their health and safety. - Encourage the ratification of international treaties by Flag states, in particular the ILO Convention 188 on fisheries work, the Cape Town Agreement to enhance fishing vessel safety (CTA) and the Agreement on Port State Measures (PSMA). - Ban on flags with high social risks, including the TUPA blacklist - Encourage fleets to enter a certification programme with social requirements such as Fair Trade, RFVS, AENOR or Friend of the sea certifications
Non-compliance with working conditions (freedom of association, harassment, escalation of complaints, abusive disciplinary procedures, excessive working hours, pay, health/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.



The Mousquetaires Group has made specific commitments in the tuna sector; these commitments are identified by the addition of the words **"We are committed to tuna"** and refer to the following points:

- **100% of tuna traceable** down to the fishing vessel,
- **Labelling** of fishing areas and techniques,
- **No tuna from overfished, overexploited zones or zones in which stocks have collapsed** (bans on albacore from the Indian Ocean and Mediterranean albacore),
- **Fishing techniques taken into account at the call for tenders level**, with the aim of diversifying them (integration of rods & lines and purse seine fishing on free-



- swimming schools): this is done on the entire portfolio of own-brand products, including lowest prices; it is not linked to a specific tuna reference in the range (see table of indicators below),
- **Encourage good practices to avoid and mitigate incidental catches and release them**, particularly with regard to squalids, rays and mammals (turtles and sea birds),
 - Prohibition of sourcing from **flags & ships** with strong IUU and social risks.
 - **Mandatory social audits of high-risk factories** (located outside: EU, Norway, Switzerland, Australia, New Zealand, Japan) with a minimum score of A, B or C.
 - Guarantee **100% human or electronic observers on industrial seiners**.

The Group follows precise indicators to track its various commitments:

Commitments of the Group for 2025	Monitoring indicators.
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,	• % Signature of the tuna charter • % of tuna from an overfished or overexploited area
Promote supplies from stocks subject to capture strategies, and for other stocks, encourage the adoption of capture strategies	
Encourage the consumption of untargeted fish on board or at local markets	
Limit young tuna catches,	
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),	• % Signature of the tuna charter • % of tuna caught under FADs, free-swimming schools and rod & line • % Signature of the tuna charter • % of vessels on official RFMO list
Use of 100% strictly non-entangling FADs (Fish Aggregating Devices) in 2025 and the 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	
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).	
No fishing under dolphin schools and other marine mammal schools	
Prohibit shark finning and require the implementation of naturally attached shark fin policies without exception	
100% of tuna traceable down to the fishing vessel	
Prohibit the discharge of dead fish into the sea	
Request 100% scientific observation on board and on shore for large-scale and high-sea fishing	
Refuse to procure from vessels listed on an official blacklist: IUU lists published by RFMOs or the blacklist of Countries not combating IUU fishing published by the European Commission	
Monitoring of vessel AIS data via Global Fishing Watch	
Limit the discharge of waste into the sea	• % of industrial vessels covered by a human or electronic observer
Tracking of changes in the geographical displacement of tuna and adaptation solutions recommended by scientists.	• % of vessels on an official IUU list • % of vessels with movements analysed via Global Fishing Watch • % Signature of the tuna charter • NA

Strengthen observer safety by encouraging RFMOs to implement observer safety reforms	• % Signature of the tuna charter
Encourage the ratification of international treaties by Flag states, in particular the ILO Convention 188 on fisheries work, the Cape Town Agreement to enhance fishing vessel safety (CTA) and the Agreement on Port State Measures (PSMA).	
Ban on flags with high social risks, including the TUPA blacklist	• % of vessels on the TUPA blacklist
Respect for workers' rights (ILO standards) and their health and safety.	• % Signature of the tuna charter • % of vessels that have social certification
Encourage fleets to enter a certification programme with social requirements such as Fair Trade, RFVS, AENOR or Friend of the sea certifications	

Prioritised tracking indicators, calculated on the basis of finished products containing at least 50% tuna:

Description	2021	2023	2024	2025	Progress	Goal for 2025
% of suppliers having signed the tuna charter	100%	100%	100%	100%	Goal achieved	100%
Tuna from overfished or overexploited areas	0%	0%	Update in progress	Update in progress	Goal achieved	0%
% of volumes of bluefin tuna from purse seine fishing using FADs	34%	48%	Update in progress	Update in progress	=	40%
% of volumes of skipjack tuna from purse seine fishing using FADs	89%	93%	Update in progress	Update in progress	=	80%
% of volumes of skipjack tuna from rod and line fishing	5%	7%	Update in progress	Update in progress	=	NA
% of factories with a valid social audit (A, B or C)	-	-	-	100%	Goal achieved	100%

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. In **2025**, the Group also participated in an **Amfori working group on social issues in fisheries**, which made it possible to create a social risk assessment grid based on international social indicators and information on fishing techniques (traceability of transshipments, sea duration, flag nationalities, etc.) in collaboration with suppliers.



As for shrimp, the Group has identified the risks, made commitments and set up indicators to track the highest risks:

It should be noted that farmed shrimp, compared to wild shrimp, account for the majority of the volumes sold and are therefore the subject of a more detailed and sustained action plan.

Identified environmental, social and animal welfare risks	Commitments of the Group for 2025
Wild shrimp	
Loss of biodiversity (overfishing of stocks, extinction of species)	- No shrimp from over-fished, over-exploited or collapsed areas
Destruction of natural habitats, incidental fishing, ghost fishing	- Promote the implementation of good fishing practices based on FAO recommendations for trawlers in tropical areas - For gillnets, commit to recovering all nets to avoid ghost fishing.
Shark finning	- Prohibit shark finning and require the implementation of naturally attached shark fin policies without exception
Illegal fishing	- 100% of shrimp traceable down to the fishing vessel - Prohibit the discharge of dead fish into the sea - Refuse to procure from vessels listed on an official blacklist: IUU lists published by RFMOs or the blacklist of Countries not combating IUU fishing published by the European Commission - Promote the presence of observers on board to the extent possible and in accordance with existing national programmes
Waste discharged into the sea	- Implement a waste reduction plan following the requirements of MARPOL Annex V
Endangerment of observers at sea	- Strengthen observer safety by encouraging RFMOs to implement observer safety reforms.
Violations of human rights and forced labour Non-compliant working conditions (ILO standards)	- Respect for workers' rights (ILO standards) and their health and safety. - Prohibition of high risk origins
Farmed shrimp	
Destruction of natural habitats and mangroves, degradation of neighbouring ecosystems through the expansion of breeding farms	- 100% of shrimp traceable down to the farm - Prohibit deforestation and degradation of natural forest or mangrove areas around farms.
Pollution of coastal waters and land, waste	- Limit organic and chemical pollution
Salinisation of agricultural land and groundwater	- Minimise the phenomenon of salinisation of land and groundwater
Loss of biodiversity (overexploitation of resources): Forage fishing for shrimp feed	- Progress to an FFDR of under 1 - By 2030, all marine-derived ingredients must be MSC, Marin Trust certified or from a robust FIP
Deforestation linked to soybean plantations for the feeding of shrimp	- By 2030, ensure that the soya used in aquaculture feed does not come from deforestation
Social conflicts with other users of resources	- Restrict fish flours and oils from West Africa to a maximum of 5% of the feed formulation
Violations of human rights and forced labour Non-compliant working conditions (ILO standards)	- Respect for workers' rights (ILO standards) and their health and safety. - Prohibition of high risk origins
Eyestalk ablation	- Prohibition of eyestalk ablation of shrimps
Slaughter that does not respect animal welfare	- Achieve 100% of shrimp that benefit from electric stunning by 2030, if scientific studies prove conclusive.

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.



The Group follows precise indicators to track its various commitments:

Commitments of the Group for 2025	Monitoring indicators.
Wild shrimp	
100% of shrimp traceable down to the fishing vessel	• % Signature of the shrimp charter • % of wild shrimp not from overfished/overexploited fishing areas • % MSC certified wild shrimp
No shrimp from over-fished, over-exploited or collapsed areas	
Promote the implementation of good fishing practices based on FAO recommendations for trawlers in tropical areas	
For gillnets, commit to recovering all nets to avoid ghost fishing.	
Prohibit shark finning and require the implementation of naturally attached shark fin policies without exception	
Prohibit the discharge of dead fish into the sea	
Refuse to procure from vessels listed on an official blacklist: IUU lists published by RFMOs or the blacklist of Countries not combating IUU fishing published by the European Commission	
Promote the presence of observers on board to the extent possible and in accordance with existing national programmes	
Strengthen observer safety by encouraging RFMOs to implement observer safety reforms.	
Respect for workers’ rights (ILO standards) and their health and safety.	
Implement a waste reduction plan following the requirements of MARPOL Annex V	
Farmed shrimp	
100% of shrimp traceable down to the aquaculture farm	• % Signature of the shrimp charter • % of shrimp from Mister Goodfish labelled farms or farms subject to an action plan
Prohibit deforestation and degradation of natural forest or mangrove areas around farms.	
Limit organic and chemical pollution	• % of raw shrimp references that are certified organic, ASC, or that come from a responsible Red Label supply chain.
Minimise the phenomenon of salinisation of land and groundwater	
Progress to an FFDR of under 1	• % Signature of the shrimp charter • Average FFDR
By 2030, all marine-derived ingredients must be MSC, Marin Trust certified or from a robust FIP	• % Signature of the shrimp charter • % Marine ingredients certified by MSC, Marin Trust or from a robust FIP
By 2030, ensure that the soya used in aquaculture feed does not come from deforestation	• % Signature of the shrimp charter • % certified segregated soy
Restrict fish flours and oils from West Africa to a maximum of 5% of the feed formulation	• % Signature of the shrimp charter • % of marine ingredients from West Africa
Respect for workers’ rights (ILO standards) and their health and safety.	• % Signature of the shrimp charter
Prohibition of high risk origins	
Prohibition of eyestalk ablation of shrimps	• % Signature of the shrimp charter

	• % shrimps without eyestalk ablation
Achieve 100% of shrimp that benefit from electric stunning by 2030, if scientific studies prove conclusive.	• % Signature of the shrimp charter • % stunned shrimp

Prioritised tracking indicators, calculated on the basis of finished products containing at least 50% shrimp:

Description	2021	2022	2023	2024	2025	Progress	Goal for 2030
% of suppliers who signed the shrimp charter	90%	90%	100%	100%	100%	Goal achieved	100%
% of shrimp volumes from Mister Goodfish labelled farms or farms subject to an action plan (Excluding seafood counter products)	71% (On shrimp from Ecuador)	84% (On shrimp from Ecuador)	52% (On LATAM-origin shrimp)	63% (On LATAM-origin shrimp)	43% (On all farmed shrimp)	=	100%
% of raw shrimp references that are certified organic, ASC, MSC or that come from a responsible Red Label supply chain. (Excluding seafood counter products)	75%	75%	64%	63%	65%	=	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.



For salmon and trout, the Group has identified the risks, made commitments and set up tracking indicators:

It should be noted that farmed salmon, compared to wild salmon, account for the majority of the volumes sold and are therefore the subject of a more detailed and sustained action plan. The Group only sells farmed trout.

Identified environmental, social and animal welfare risks	Commitments of the Group for 2025
Wild salmon	
Loss of biodiversity (overfishing of stocks, extinction of species)	- 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).

Destruction of natural habitats, incidental fishing, ghost fishing	- Promote the implementation of good fishing practices based on FAO recommendations for trawlers in tropical areas - For gillnets, commit to recovering all nets to avoid ghost fishing.
Shark finning	- Prohibit shark finning and require the implementation of naturally attached shark fin policies without exception
Illegal fishing	- 100% of salmon traceable down to the fishing vessel, - Prohibit the discharge of dead fish into the sea - Refuse to procure from vessels listed on an official blacklist: IUU lists published by RFMOs or the blacklist of Countries not combating IUU fishing published by the European Commission - Promote the presence of observers on board to the extent possible and in accordance with existing national programmes
Waste discharged into the sea	- Implement a waste reduction plan following the requirements of MARPOL Annex V
Impact of climate change on salmon	- Monitoring of adaptation solutions implemented in the producing countries and management of sea lice
Endangerment of observers at sea	- Strengthen observer safety by encouraging RFMOs to implement observer safety reforms.
Violations of human rights and forced labour Non-compliant working conditions (ILO standards)	- Respect for workers' rights (ILO standards) and their health and safety. - Prohibition of high risk origins
Farmed salmon and trout	
Destruction of natural habitats and degradation of neighbouring ecosystems	- 100% salmon and trout traceable down to the farm - Prevention of escape
Pollution of coastal waters and land, waste	- Limit organic and chemical pollution
Loss of biodiversity (overexploitation of resources): Forage fishing for aquaculture feed	- Progress to an FFDR of under 1 - By 2030, all marine-derived ingredients must be MSC, Marine Trust certified or from a robust FIP
Deforestation linked to soybean plantations for aquaculture feed	- By 2030, ensure that the soya used in aquaculture feed does not come from deforestation
Social conflicts with other users of resources	- Restrict fish flours and oils from West Africa to a maximum of 5% of the feed formulation
Violations of human rights and forced labour Non-compliant working conditions (ILO standards)	- Respect for workers' rights (ILO standards) and their health and safety. - Prohibition of high risk origins
Non-compliance with animal welfare	- Monitor animal welfare indicators: mortality rate, physical and behavioural indicators, handling, density, transport, slaughter. - For salmon - Limit and manage the average concentration of sea lice - For salmon - Prohibit the use of cleaner fish
Slaughter that does not respect animal welfare	- Reach 100% of salmon and trout stunned before slaughter

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.



The Group follows precise indicators to track its various commitments:

Commitments of the Group for 2025		Monitoring indicators.	
Wild salmon			
100% of salmon traceable down to the fishing vessel, Unless the salmon is MSC certified: ▪ <i>Salmo salar</i> in FAO area 27 (Atlantic, Northeast) and in the Baltic Sea; ▪ <i>Pacific salmon</i> (<i>Oncorhynchus</i> spp. , <i>Oncorhynchus nerka</i>, <i>O. kisutch</i>, <i>O. gorbuscha</i>, <i>O. tshawytscha</i>, <i>O. keta</i>) for FAO area 61 Russia. Prioritise supplies from healthy <i>Pacific salmon</i> stocks (<i>Oncorhynchus kisutch</i> , <i>O. gorbuscha</i> , <i>O. tshawytscha</i> , <i>O. keta</i> , <i>O. nerka</i>) from FAO area 67 (Northwest Pacific, Alaska and Canada).		• % Signature of the salmon charter • % wild salmon not from overfished/overexploited fishing areas • % MSC certified wild salmon	
Promote the implementation of good fishing practices based on FAO recommendations for trawlers in tropical areas			
For gillnets, commit to recovering all nets to avoid ghost fishing.			
Prohibit shark finning and require the implementation of naturally attached shark fin policies without exception			
Prohibit the discharge of dead fish into the sea			
Refuse to procure from vessels listed on an official blacklist: IUU lists published by RFMOs or the blacklist of Countries not combating IUU fishing published by the European Commission			
Promote the presence of observers on board to the extent possible and in accordance with existing national programmes			
Strengthen observer safety by encouraging RFMOs to implement observer safety reforms.			
Respect for workers’ rights (ILO standards) and their health and safety.			
Implement a waste reduction plan following the requirements of MARPOL Annex V			
Farmed salmon and trout			
100% salmon and trout traceable down to the aquaculture farm		• % Signature of salmon and trout charters • % organic or ASC-certified salmon and trout	
Prohibit deforestation and degradation of natural forest or mangrove areas around farms.			
Limit organic and chemical pollution			
Minimise the phenomenon of salinisation of land and groundwater		• % Signature of salmon and trout charters • Average FFDR	
Progress to an FFDR of under 1			
By 2030, all marine-derived ingredients must be MSC, Marin Trust certified or from a robust FIP		• % Signature of salmon and trout charters • % Marine ingredients certified by MSC, Marin Trust or from a robust FIP	
By 2030, ensure that the soya used in aquaculture feed does not come from deforestation		• % Signature of salmon and trout charters • % certified segregated soy	

Restrict fish flours and oils from West Africa to a maximum of 5% of the feed formulation	• % Signature of salmon and trout charters • % of marine ingredients from West Africa
Respect for workers' rights (ILO standards) and their health and safety.	• % Signature of salmon and trout charters
Prohibition of high risk origins	
Monitor animal welfare indicators: mortality rate, physical and behavioural indicators, handling, density, transport, slaughter.	• % Signature of salmon and trout charters • Monitoring mortality rates
For salmon - Limit and manage the average concentration of sea lice For salmon - Prohibit the use of cleaner fish	• % Signature of the salmon charter • Monitor the average concentration of sea lice • % salmon from farms free of cleaner fish
Reach 100% of salmon and trout stunned before slaughter	• % Signature of the shrimp charter • % of salmon and trout stunned before slaughter

Prioritised tracking indicators, calculated on the basis of products containing at least 50% salmon or trout:

Description	2021	2022	2023	2024	2025	Progress	Goal for 2030
% of suppliers who signed the salmon charter	50%	69%	75%	92%	100%	Goal achieved	100%
% of suppliers who signed the trout charter	-	-	100%	100%	100%	Goal achieved	100%
% of raw salmon references certified to be organic, ASC, MSC or Red Label. (Excluding seafood counter products)	35%	41%	33%	34%	51%	+	100%
% organic or ASC certified raw trout references (Excluding seafood counter products)	38%	31%	31%	21%	20%	=	NA
FFDR (Forage Fish Dependency Ratio) i.e. dependence rate on forage fisheries - flour in the feed of farmed salmon	-	-	0.54	-	Update in progress	Goal achieved	<1
FFDR (Forage Fish Dependency Ratio) i.e. dependence rate on forage fisheries - oils in the feed of farmed salmon	-	-	1.58	-	Update in progress	=	<1

% of MSC, Marin Trust, FIP certified forage fish oils and flour used in farmed salmon	-	-	95.7 %	-	Update in progress	NA	100%
% of marine ingredients from West Africa used in farmed salmon	-	-	2.4%	-	Update in progress	Goal achieved	<5%

Collective initiatives: Sector mapping is regularly organised as part of the Group's participation in the Aquafeed working group of the Earthworm Foundation NGO. Farmers and producers are asked about their farming practices, animal welfare and the feeding of farmed fish. 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




On cod, pollock, sardines, red tuna, swordfish and shark, the Group has identified the risks, made commitments and set up tracking indicators:

Environmental and social risks identified	Commitments of the Group for 2025
Cod, Pollock, Sardines, red tuna, swordfish, shark	
Loss of biodiversity (overfishing of stocks, extinction of species)	- Do not buy fish from overfished or overexploited areas.
Destruction of natural habitats, incidental fishing, ghost fishing	- Promote the implementation of good fishing practices based on FAO recommendations for trawlers in tropical zones. For gillnets, commit to recovering all nets to avoid ghost fishing.
Shark finning	- Prohibit shark finning and require the implementation of naturally attached shark fin policies without exception
Illegal fishing	- 100% of salmon traceable down to the fishing vessel, - Prohibit the discharge of dead fish into the sea - Refuse to procure from vessels listed on an official blacklist: IUU lists published by RFMOs or the blacklist of Countries not combating IUU fishing published by the European Commission - Promote the presence of observers on board to the extent possible and in accordance with existing national programmes
Waste discharged into the sea	- Implement a waste reduction plan following the requirements of MARPOL Annex V
Endangerment of observers at sea	- Strengthen observer safety by encouraging RFMOs to implement observer safety reforms.
Violations of human rights and forced labour Non-compliant working conditions (ILO standards)	- Respect for workers' rights (ILO standards) and their health and safety. - Prohibition of high risk origins
Waste discharged into the sea	- Implement a waste reduction plan following the requirements of MARPOL Annex V

Endangerment of observers at sea	- Strengthen observer safety by encouraging RFMOs to implement observer safety reforms.
Violations of human rights and forced labour Non-compliant working conditions (ILO standards)	- Respect for workers' rights (ILO standards) and their health and safety. - Prohibition of high risk origins

- In order to monitor the implementation of these commitments, the Group monitors the number of suppliers who sign the charters, collects and labels fishing areas and refuses to source fish from overfished or overexploited areas.

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



Monitoring indicators:

Description	2021	2022	2023	2024	2025	Progress	Goal for 2025
% of suppliers who signed the cod charter	25%	25%	57%	62%	100%	Goal achieved	100%
% of suppliers who signed the pollock charter	64%	64%	89%	91%	100%	Goal achieved	100%
% of suppliers who signed the sardines charter	67%	67%	100%	100%	100%	Goal achieved	100%
% of suppliers who signed the red tuna charter	-	-	58%	100%	100%	Goal achieved	100%
% of suppliers who signed the swordfish charter	-	-	80%	100%	100%	Goal achieved	100%
% of suppliers who signed the shark charter	-	-	67%	67%	67%	=	100%

With regard to **mackerel**, since all stocks of North-East Atlantic mackerel (*Scomber scombrus*) are overexploited, the subject is regularly reviewed with our suppliers, in order to assess any short- and medium-term options as an alternative to this species.

In 2025, 7 out of 17 references switched to white mackerel, i.e. around 68% of volume in tonnes. The other 32% were being studied for a switch to white mackerel.

Collective initiatives: In **2025**, the Group participated in an **Amfori working group on social issues in fisheries**, which made it possible to create a social risk assessment grid based on international social indicators and information on fishing techniques (traceability of transshipments, sea duration, flag nationalities, etc.) in collaboration with suppliers.



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. The following risks have been identified in each of the sectors:

Animal welfare risks identified		The Group's commitments
Laying hens		
Breeding of laying hens in cages		- Guarantee 100% eggs from out-of-cage hens
Mutations: beak trimming and removal		- Encourage the end of beak trimming and removal
No access to the open air		- Encourage the installation of winter gardens - Marketing Organic and Red Label products
Broiler chicken		
Better Chicken Commitment criteria	Broiler chicken bred in cages and multi-level systems	- Do not source broiler chicken bred in cages
	No access to natural light, poor air quality	- Provide access to natural light - Ensure good air quality
	No environmental enrichment	- Encourage environmental enrichment
	High-density	- Move towards a maximum density of 30 kg/m ²
	Fast-growing breeds	- Move towards intermediate or slow growing breeds
	Suspending live chickens at the slaughterhouse	- Move to controlled atmosphere stunning or electronarcosis before slaughter without any suspension of live chickens
No access to the open air		- Encourage the installation of winter gardens - Marketing Organic and Red Label products
Long distance transport to the slaughterhouse		- Aim for a transportation time of less than 4 hours
No stunning before slaughter		- Ensure 100% stunning before slaughter
Rabbit		
Rabbits bred in cages		- Move to breeding in pens
No access to natural light		- Provide access to natural light
No environmental enrichment		- Encourage environmental enrichment
High-density		- Move to a minimum area of 800cm ² per rabbit
Long distance transport to the slaughterhouse		- Aim for a transportation time of less than 4 hours
No stunning before slaughter		- Ensure 100% stunning before slaughter
Turkeys & Ducks		
No access to natural light, poor air quality		- Provide access to natural light - Ensure good air quality
Mutations: beak trimming and declawing		- Encourage the end of beak trimming and declawing
No environmental enrichment		- Encourage environmental enrichment
High-density		- Move to a density limited to 36-40 kg/m ² for turkeys and 25 kg/m ² for ducks

Fast-growing breeds	- Move towards intermediate or slow growing breeds
Long distance transport to the slaughterhouse	- Aim for a transportation time of less than 4 hours
No stunning before slaughter	- Ensure 100% stunning before slaughter
Suspending live turkeys in the slaughterhouse	- Move to controlled atmosphere stunning before slaughter without any suspension of live turkeys
Pigs	
Sow pregnancy and birthing boxes	- Gradually move towards a free maternity
Mutilations: castration, tail docking and teeth grinding	- Gradual cessation of pig castration - Compliance with regulations on tail docking
No environmental enrichment	- Encourage environmental enrichment
No access to the open air	- Study breeding farms with outdoor access (e.g. Ker Angel farm) - Marketing organic products
Long distance transport to the slaughterhouse	- Aim for a transport time of less than 8 hours
No stunning before slaughter	- Ensure 100% stunning before slaughter
Beef and veal	
No grazing	- Encouraging grazing
Mutations: dehorning or disbudding	- Strive to stop dehorning and disbudding, take account of the pain systematically suffered by the animal
Environmental enrichment, especially for veal calves	- Encourage environmental enrichment
Long distance transport to the slaughterhouse	- Aim for a transport time of less than 8 hours
No stunning before slaughter	- Ensure 100% stunning before slaughter
Dairy cattle	
No grazing	- Encouraging grazing
Cows housed in tie-stalls	- Move towards cows no longer being tied
Long distance transport to the slaughterhouse	- Aim for a transport time of less than 8 hours

Some examples are:

Poultry

- Our red label and organic Volée broilers benefit from the AEBEA⁹ animal welfare label;
- 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.

⁹ [Animal Welfare Label - Animal Welfare Information Labelling](#)

Large animals

- Our pasture-raised milk comes from cattle that graze outdoors for at least 150 days, 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). A new version was published in September 2025 and a 2-page summary of the approach was published in October 2025.

Recognised control systems:

Étiquette Bien-être Animal association. Organic agriculture:
Red Label (poultry)



Prioritised tracking indicators (all the indicators tracked can be found in our [animal welfare report](#)) and calculated on the basis of finished products containing at least 50% meat or milk; or 2% of eggs:

Description	2021	2022	2023	2024	2025	Progress	Goal for 2025
Laying hens							
% of shell eggs from cage-free hens	-	76%	82%	85%	100%	Goal achieved	100%
% of egg products from cage-free hens	-	39%	29%	41%	59%	+	100%
Broiler chicken							
% of chickens benefitting from environmental enrichment	-	-	31%	37%	Update in progress	+	100%
% of chickens benefitting from natural light	-	-	32%	37%	Update in progress	+	100%
% of AEBEA labelled raw organic chicken references	85%	85%	85%	100%	100%	Goal achieved	100%
% of AEBEA labelled Red Label raw chicken references	92%	100%	100%	100%	100%	Goal achieved	100%
Pigs							
% of uncastrated pigs	-	-	43%	83%	Update in progress	+	100%
% of pigs transported for less than 8 hours	-	-	87%	85%	Update in progress	-	100%
% of pigs stunned before slaughter	100%	100%	100%	100%	100%	Goal achieved	100%
Beef & veal							
% of cattle transported for less than 8 hours	-	-	86%	90%	Update in progress	+	100%
% of cattle stunned before slaughter	100%	100%	100%	100%	100%	Goal achieved	100%

Dairy cattle							
% of cattle not housed in tie-stalls	-	-	44%	80%	Update in progress	+	100%
% of cows that graze for at least 120 days/year	-	-	43%	70%	Update in progress	+	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. In addition, the Group maintains a commercial relationship with importing suppliers.

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.).

◆ ☐ **Imported products may be associated with increased social risks:** non-compliance with ILO standards in terms of working conditions, non-respect of human rights (forced labour, child labour, discrimination, lack of freedom of association, etc.), as well as indirect financing of international conflicts.

In 2025, the Group established a list of **prohibited raw material/origin pairs**; as well as a **global list of prohibited countries**. These lists are drawn up on the basis of international rankings and alerts detected in these countries¹⁰.

Here are the combinations of raw materials and prohibited origins:

- **All meats:** originating in any prohibited Mercosur member country
- **Honey** (as a finished product): prohibited when originating in Asia

¹⁰ WGI World Bank; AMFORI ESG Risk Compass

- **Primary ingredients in food products, most of which are not grown in China:** Chinese origin prohibited

Below are the statuses of the country risks assigned and the social safeguards requested:

- Low risk countries (e.g. EU origin): no social audit necessary
- Medium risk countries (e.g.: Morocco, Turkey): mandatory BSCI social audit
- High risk countries (e.g.: Afghanistan, North Korea): sourcing prohibited from these countries

Regarding medium risk countries:

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.

Since 2023, the Group has 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.

Through the AMFORI system and their partnership with initiatives **under the “Worker’s voice” programme, the Group receives and tracks alerts reported directly by workers in the finished product factories .**

Recognised control systems:

AMFORI BSCI and AMFORI BEPI



Prioritised tracking indicators, calculated on the number of finished product factories located in a medium risk country:

Description	2021	2022	2023	2024	2025	Progress	Goal for 2030
Number of high-risk factories (direct import)	612	488	391	354	408	+	NA
Number of high-risk factories (importers)	-	-	284	286	292	+	NA
Number of social audits carried out on high-risk factories (direct import)	406	250	271	233	298	+	NA

Number of social audits carried out on high-risk factories (<i>importers</i>)	-	-	106	109	145	+	NA
% of socially audited high-risk factories (<i>direct import</i>)	94%	81%	87%	82%	92%	+	100%
% of socially audited high-risk factories (<i>importers</i>)	-	-	65%	65%	77%	+	100%
% of factories rated A, B or C (<i>direct import</i>)	95%	96%	99%	93%	99%	+	100%
% of factories rated A, B or C (<i>importers</i>)	-	-	90%	90%	99%	+	100%
Number of non-compliant high-risk factories (rated D) (<i>Direct import</i>)	26	11	4	5	3	-	0
Number of non-compliant high-risk factories (rated D) (<i>Importers</i>)	-	-	3	3	3	=	0
Number of high-risk factories that shared their social remediation plan	-	-	3	68 (11%)	92 (13%)	+	100%
Number of high-risk factories audited against an environmental benchmark	-	-	3	25	44	+	NA
Number of high-risk factories audited based on an environmental benchmark, with a result of A, B or C	-	-	-	25 (100%)	44 (100%)	=	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. High-quality meat and plant-based products offering

In order to adapt to **new consumption patterns** and **combat climate change**, the Group is working simultaneously on two complementary areas:

- **A higher quality meat product offering**, by working to reduce its impact on the environment and improve animal welfare,
- **A plant-based product range** (vegetarian or vegan), in order to adapt to new consumption patterns and combat global warming while continuing to offer higher-quality products (criteria: Nutriscore, ultra-processed).

A higher-quality meat product range and reduced impact on the environment

- The Group is committed to providing high-quality meat products that are increasingly respectful of animal welfare. Thus, the Group offers products from Organic Agriculture, red label products and a wide range of products containing milk from cows that have been grazing for at least 150 days.
- Among other things, through its "Merci!" product range, its "Terroir" brand and all AOC and AOP products, the Group supports and promotes French food sovereignty. In addition, the Group does not source meat from Mercosur countries.

- In December 2023, the Group launched **Agrimousquetaires**, a taxable non-profit association. It takes a collective approach in its work alongside our agricultural partners with the aim of supporting all sectors in the agricultural transition and generational renewal. Its mission: help young farmers acquire farms, work for the sustainability of French production, thereby ensuring local, transparent and high-quality products for consumers. Farmers are also supported with their carbon audits and with reducing their energy dependence. The Agrimousquetaires system has been deployed in the Dairy sector and deployment projects in other sectors are underway. Thus, the Group is engaged in activities aimed at reducing methane emissions from cattle farms. Today, the Group supports more than 160 farms, with more than 35 young partner farmers receiving assistance, more than 400 replacement days paid so that farmers can take a holiday and more than 50 pieces of equipment purchased.



A plant-based product range

In order to adapt to new consumption patterns and reduce its impact on climate change, the Group is developing a plant-based product range. Indeed, the Group recognises that reducing consumption of meat and dairy products is a way to reduce its carbon footprint.

- The Group has developed a wide range of plant-based products (vegetable drinks, coconut milk products, meat substitutes, etc.) under the “VEGETAL” brand with specific specifications (V-Label, nutritional quality and restricted use of artificial colours and flavouring). The Group also regularly launches innovative products to adapt to changing consumer trends. These products are also visible on the drive site in the "Alimentation alternative" category then "Végétal et Végétarien",
- The Group regularly participates in the VEGANUARY consumer communication campaign, a lever for popularising creative and gourmet plant-based food, The Group monitors the share of products containing proteins of plant and animal origin, using the methodologies¹¹ recommended by stakeholders.

¹¹ [The Protein Tracker](#)



The goal is to increase sales volumes of plant-based products each year and to increase the number of own-brand plant-based alternative references to 70 references by 2030. Priority is being given to the fresh dairy and fresh non-dairy departments with these products featuring in both the conventional section of the store but also in the plant-based product section so as to maximise visibility by customers.

The number of plant products increased by 14% between 2023 and 2024. 11,164 tonnes of plant references (substitutes only) were sold in 2022. In 2023, sales increased by 14%, with 12,713 tonnes of plant-based references sold (substitutes only). **In 2024, sales also increased by 14% to reach 14,527 tonnes.**

In 2024, the ratio of animal vs. plant proteins (excluding mixed products) was 61% (animal) vs. 39% (plant).

G. Encouraging responsible agriculture

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

With the **ambition of becoming the leading player in responsible production practices and nutrition methods**, the Mousquetaires Group is advocating a transformation of the agri-food model by promoting organic farming 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 periods of inflation, sales of organic products fell in 2024. However, organic turnover growth picked up again in 2025.

In response to these changes in consumption, the organic offer has been adapted and re-focused. Thus, at the start of 2026, the chain had 3,225 organic references.

Intermarché's market share of organic products has increased sharply since the end of 2018, up from 16.3% to 16.7% between 2024 and 2025.

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.

Since 2018, three Agromousquetaires production units, 5 cooperatives and several flour mills have established a tripartite partnership to develop an HVE (high environmental value) wheat sector for the production of flour for baking.

Globally, in 2025, 142 references were HVE-certified across the entire own-brand product portfolio: mainly in the wines, juices, bread and pasta sectors.

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.

7. 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.

8. 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.