Activity and Responsible Commitment Report

2023

O M E R D E C U G I S . C O M

CROWNLESS PINEAPPLES

MOUTH-WATERING AND EXTRA SWEET, BURSTING WITH EXCEPTIONAL QUALITY!

TASTES GREAT

Produced in Ecuador on fertile volcanic soil, this pineapple is delicious thanks to its ideal balance of tangy and sweet flavours.

GOOD FOR THE ENVIRONMENT

Committed to reducing its GHG* emissions during production, it is transported without a crown to ensure its waste is managed rationally (reduced carbon footprint, crown can be reused directly in plantations: replanting or organic fertiliser).

SOCIALLY COMMITTED

From Rainforest Alliance Certified plantations, it is produced in strict compliance with fundamental rights, guaranteeing good working conditions for farm workers.

READY TO EAT

Its green and yellow colour is a sign of freshness and maturity.

(*) Since 2020, Terrasol Extra Sweet pineapple from Ecuador has been committed to a plan to reduce its greenhouse gas (GHG) emissions during production and offset 100% of its GHG emissions by financing environmental projects linked to the preservation of Ecuador's primary forest.


SiM
Société Internationale d'Importation
AND YOU,
When are you going
CROWNLESS ?
SAVE UP TO 0,20€ PER UNIT
terrasol
Growing Quality Since 1961
...Why PAY it to THROW it away ?
CO2 NEUTRAL
SAMBITO SEAL
WHILE IT CAN BE REUSED !

TABLE OF CONTENTS

ACTIVITY AND RESPONSIBLE COMMITMENT REPORT 2023

OMER-DECUGIS & CIE

FOR HEALTHY, DIVERSIFIED AND RESPONSIBLE FOOD

The Omer-Decugis & Cie Group was founded in 1850 with a passion for the fresh fruit and vegetable trade. From the outset, its mission has been to offer its customers, and through them French and European consumers, good, diversified and healthy products. It was with this in mind that the company's founder, Omer Decugis, started bringing oranges from Spain to Paris by donkey in the middle of the 19th century.

For 173 years, the Group has continued this quest to help flavours criss-cross the world's borders, specialising in the sale of tropical produce. The six generations that followed have thus enabled the trading business that developed at the heart of the Parisian markets in the middle of the 19th century to grow into an international food group, listed on the Euronext Growth® stock market in Paris.

Today, with 181 employees[1] and operations on three continents (Europe, Africa and South America), Omer-Decugis & Cie promotes healthy, diversified and responsible food, with the utmost respect for the local environment and its inhabitants. Through its Corporate Foundation, the Group's influence also extends to local communities, partners in its activities, supporting projects each year in the four priority areas identified: health and inclusion, sustainable agriculture and research, education, and solidarity.

A family legacy **spanning 6 generations**

- 1850 — Omer (1815-1902)
- 1871 — Alfred (1846-1934)
- 1901 — Omer-Jean (1876-1932)
- 1929 — Paul (1904-1983)
- 1968 — Louis (1944-2024)
- 1999 — Vincent (1974)

(1) Excluding temporary staff

Editorial

Fresh fruit and vegetables for sustainable trade

Vincent Omer-Decugis
Chairman and Chief Executive Officer
Omer-Decugis & Cie

Today, more than ever, **world agricultural trade has the means to shape the contours of a sustainable and responsible world.**

By promoting balanced trade between regions, it contributes to human development and helps to ensure food diversity across borders.

By drawing on lessons learned from the past, while relying on innovation and research to find the best farming protocols, it determines new product life cycles that respect the environment and biodiversity. It is also able to adapt to changing climatic conditions.

From the left:
Vincent Omer-Decugis (6th generation)
Louis Omer-Decugis (5th generation)
Painting of Omer Decugis (1st generation)

By exercising the strictest vigilance on social and human rights issues, it ensures viable sources of income by guaranteeing good living conditions for all players in its value chain.

We are also convinced that the fresh fruit and vegetable trade, our business since 1850, is at the heart of the new challenges facing food and public health. Driven by ever-increasing consumption, the fruit and vegetable market is already responding to the "eat healthy, eat diversified" trend, as well as to the trend towards a more plant-based diet.

It is by taking into account all these challenges and the associated development prospects that we have defined **our vision of sustainable agriculture: "to offer good, diversified, healthy products that respect the land and people"** for our customers and, through them, for European consumers.

This vision forms the basis of our business model, our growth trajectory, but also our project for the future, creating value for all the players in our ecosystem: farm workers and local communities, exporters and players in the supply chain, distributors and consumers.

It is clear that, **despite a more than uncertain environment in 2023,** with inflationary pressures still very high and consumers forced to make choices, **our fundamentals have not only enabled us to continue to grow, but also to return to profitability.**

At the same time, aware of the role we have to play, particularly in terms of the environment, **we have taken action in a number of areas, such as reducing our carbon footprint** with the launch of our crownless pineapple: a pineapple that has been committed to our carbon neutrality programme since 2020.

We have also invested in our logistics platforms in France to significantly reduce our energy consumption. With regard to our Tier 1 suppliers, we have deployed the environmental component of our risk analysis and aim to launch the social component next year.

Overall, we have succeeded in combining business development with sustainable development, thanks to the trust of all our stakeholders, the involvement of our employees in France and our partners around the world.

Terrasol pineapple production fields - Ecuador

A key player in sustainable agriculture

Founded in 1850, Omer-Decugis & Cie is a family group which specialises in fresh fruit and vegetables, particularly tropical produce, for European consumers.

Based on a development model characterised by complete control of the value chain, from production to import, with specific expertise in ripening, the Group markets fruit, sourced mainly from Latin America, Africa and Europe, through all distribution networks (supermarkets and super-stores, out-of-home food service, specialised distribution and fresh-cuts) and has its own wholesale sales units at the Paris-Rungis International Market.

Omer-Decugis & Cie employs 181 people in France across its two core business lines, covering all the Group's activities and providing it with unique expertise to serve more than 500 million consumers across Europe.

SPREADING
TROPICAL FLAVOURS

Since its creation, Omer-Decugis & Cie has always sought out the best varieties and terroirs in its range of fresh fruits and vegetables. Its aim is to help European consumers discover or rediscover flavours, particularly tropical ones. For the Group, this is a way of fostering links between Europe and emerging countries and contributing to food diversity.

"The tropical fruit trade generates substantial income for small-scale producers and substantial export earnings for many producer countries, thereby contributing to their food security[2]".
It was this quest that led the Group to develop historic links with Africa, particularly West Africa, from the end of the 1970s, and with Latin America, starting with Ecuador, from the beginning of the millennium.

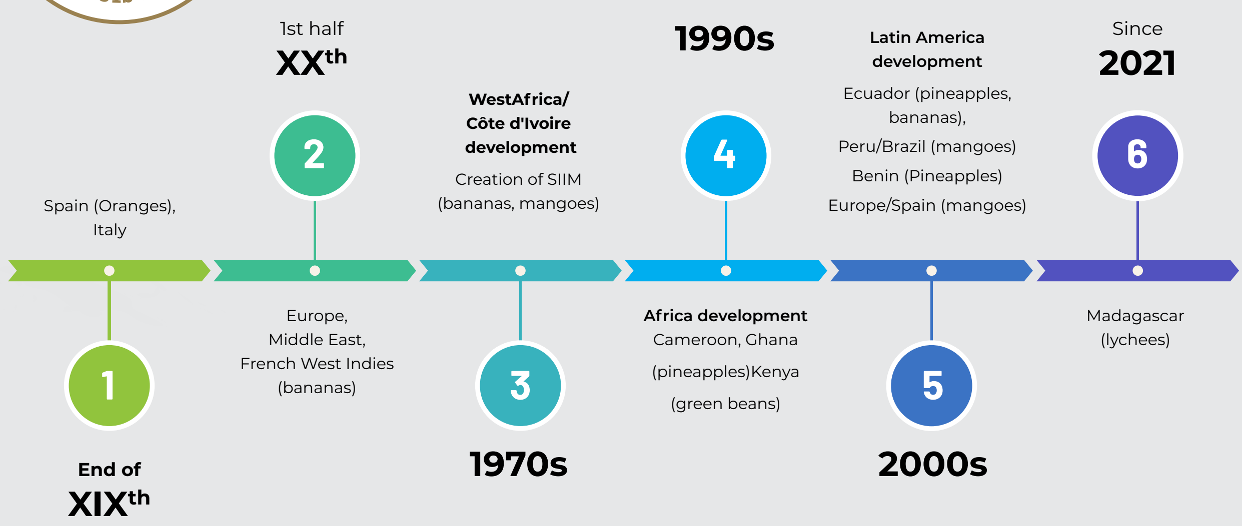
The shared history with these regions has not only enriched the Group's knowledge, but has also enabled it to forge long-standing relationships of trust with local producers. These relationships of trust are consolidated by production partnerships, since the Group holds equity stakes (between 15% and 40%) in its associated producers, as well as a subsidiary (SOPROMAT, 69% owned). These investments in production cover 25.7% of the Group's total tonnage.

Main sources of imports in 2023
(% of total tonnage)

Country	%
Ecuador	57.5%
Côte d'Ivoire	6.5%
Peru	6.1%
Madagascar	5.0%
France	4.7%
Colombia	3.4%
Brazil	3.3%
Spain	2.5%

(2) Source: www.fao.org

In 2023, over 140,000 tonnes of fruit and vegetables distributed throughout Europe, 90% of them exotic!



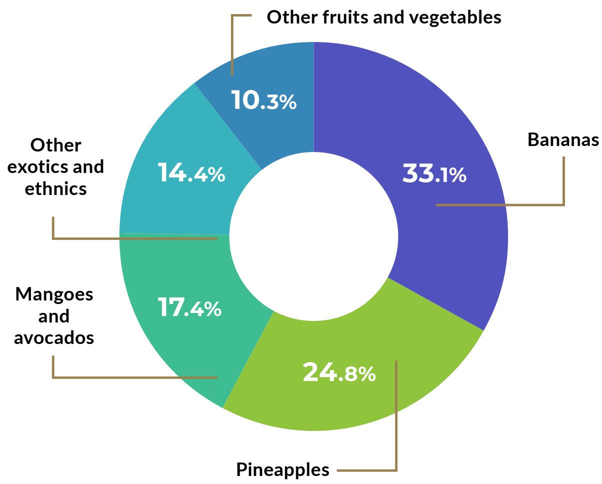
A COMPLETE RANGE **OF EXOTIC FRUITS**

The Group's offer includes five ranges of fresh fruit and vegetables (bananas, pineapples, mangoes and avocados, other exotics and ethnics, other fruits and vegetables). The BPMA segment, which spans the banana, pineapple, mango and avocado ranges, alone covers 90% of the exotic fruit consumed in Europe, making it a benchmark and strategic segment in the world of exotics.

With its BPMA and other exotics segments, the Group covers virtually all the tropical fruit and vegetables consumed in Europe.

The Group's offer is based on a careful selection of the best varieties - taste quality for the consumer - associated with terroirs benefiting from advantageous climatic conditions, but also and above all committed to sustainable agriculture that respects the land - environmental practices - and people - exemplary social practices.

Share of product families (% of tonnage)



Share of BPMA (% of tonnage)

75.3%

THE GROUP'S MAIN PRODUCTS

Objective

To offer European consumers fresh fruit and vegetables, mainly tropical, of exemplary quality, produced using sustainable methods, and thus contribute to food security in producer countries.

Growth drivers

- Demand for fresh fruit and vegetables worldwide, particularly in Europe, due to growing consumer concerns about health and well-being (trend towards plant-based foods);
- Growth in the supply of tropical products in exporting countries;
- The attractiveness of the 'ripened fruit' segment at the European level (bananas, mangoes, avocados);
- The food processing industry, in particular fresh-cutting (pineapple), in the fresh fruit and vegetable sector.

Sustainability challenges

- Sovereign supply chains to ensure food security for farm workers;
- Sustainable production methods that respect local areas and inhabitants;
- Climate change and its effects on changes in production conditions for tropical agricultural products. The effects vary according to the regions and products concerned.

BANANAS - 33.1%* (% of total tonnage)

The banana is the 4th most important food crop[3] and the most widely consumed fruit in the world.

Among the thousands of varieties worldwide, we mainly market the Cavendish banana, which alone accounts for more than three-quarters of the world's dessert banana production, as well as several exotic varieties (freycinettes, pink bananas, plantains).

Main origin:
Ecuador

Secondary origins:
Colombia, Côte d'Ivoire, Guatemala

Mode of transport:
100% by boat

The proceeds from banana exports help to finance food imports, thereby contributing to the economies of the main banana-producing countries. Source: FAO.

(*) Excluding plantains included in the Other Exotics range

PINEAPPLES - 24.8% (% of total tonnage)

For several decades, we have chosen the Extra Sweet variety for our pineapples, although we also sell Smooth Cayenne (Cameroon) and Sugarloaf (Benin).

Main origin:
Ecuador; with the exception of the Smooth Cayenne (Cameroon) and Sugarloaf (Benin) varieties

Secondary origin:
Costa Rica

Mode of transport:
98.6% by boat

MANGOES - 13.7% (% of total tonnage)

We are the European market leader for West African mangoes (March to July), but we also sell mangoes all year round, of the Kent, Keitt and Ameli varieties, depending on the production calendar on the different continents.

Main origin:
West Africa (Burkina Faso, Côte d'Ivoire, Mali, Senegal)

Secondary origins:
Brazil, Spain, Israel, Mexico, Peru

Mode of transport:
98.3% boat

(3) After Wheat, Rice and Maize, source: https://www.modorintigence.com

AVOCADOS - 3.7% (% of total tonnage)

Over the last two years, we have seen strong growth in avocado, which is one of the key growth drivers for the Group and the 'ripened fruit' range.

Main origin:
Peru

Secondary origins:
Chile, Colombia, Spain, Morocco

Modes of transport:
100% by boat

LYCHEES - 4.9% (% of total tonnage)

Since 2021, we have been marketing Madagascar lychees on the European continent. This seasonal campaign takes place over several weeks between November and January.

Exclusive origin:
Madagascar

Mode of transport:
99.6% by boat
0.4% by air

LIMES - 1.6% (% of total tonnage)

We market the lime, a small exotic produced in South America that has been a real success on the European continent for several years.

Main origin:
Brazil

Secondary origin:
Colombia

Mode of transport:
100% by boat

COCONUTS - 1.5% (% of total tonnage)

We only sell coconuts from Côte d'Ivoire, of the GOA variety.

Exclusive origin:
Côte d'Ivoire

Mode of transport:
100% by boat

Our other products

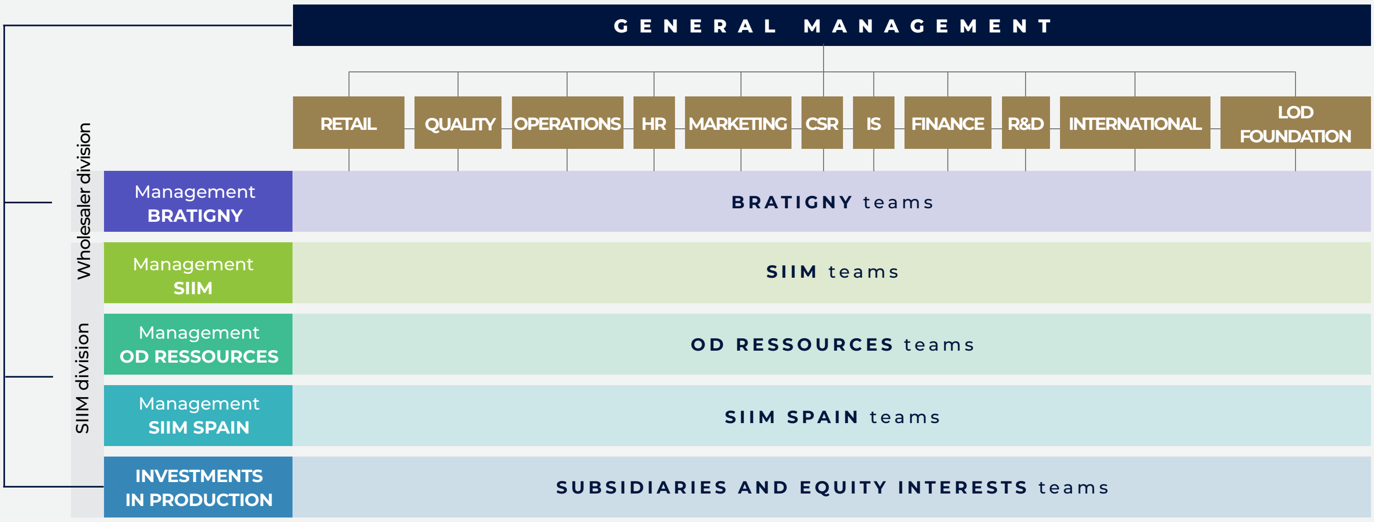
Passion fruit, tropical avocado, green beans, mangetout peas, sugar snaps, asparagus, dragon fruit, ginger and many small exotic and ethnic products. 10% of our offering also consists of non-tropical products (seasonal fruits and vegetables, apples and pears).

"Global tropical fruit production has increased steadily over the last decade, mainly due to rising demand in the main producing regions. Although tropical fruit accounts for only a small share of world agricultural trade in terms of volume, making up just 3% of global exports of agricultural food products, their high average unit export value of well over USD$1,000 per tonne makes them the third most valuable group of fruits worldwide, behind bananas and apples. The tropical fruit trade generates significant income for small-scale producers, as well as substantial export earnings for many producing countries, thus contributing to their food security".

Source:
https://www.fao.org/markets-and-trade/commodities/tropical-fruits/en/

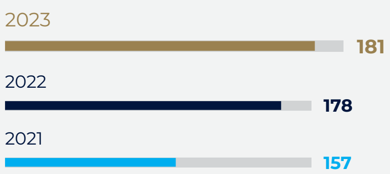
AN ORGANISATION THAT RESPONDS TO THE CHALLENGES **OF THE GROUP'S ACTIVITIES AND ITS SECTOR**

The Group's organisation is semi-structured in order to respond to the complexity of the projects to be managed in a multi-dimensional (multi-product, multi-territory) and constantly evolving environment. It promotes overall consistency while allowing for local adaptations. As a result, the Group's core business lines and subsidiaries retain a high degree of autonomy, particularly in the commercial and logistical management of their product ranges. In return, each business unit is responsible for aligning its actions with the strategy defined for the Group and must ensure full compliance with the requirements of quality and CSR policies.

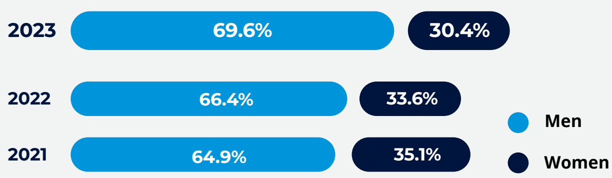


WORKFORCE BREAKDOWN

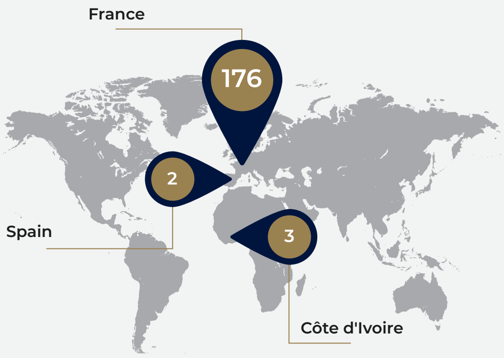
Number of employees*



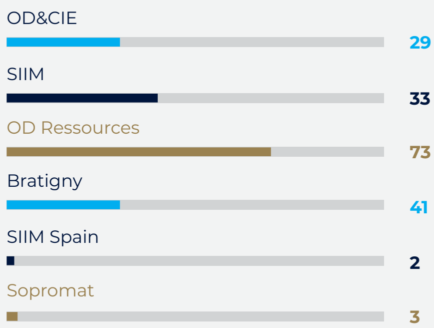
Gender



Geography



Entities



(*) Excluding temporary staff

TWO COMPLEMENTARY
BUSINESS LINES

The Group's activities are based on 2 operational divisions with specialised business lines to meet the specific needs of each customer and distribution network.

The SIIM division brings together joint production (Africa, South America), import, ripening and packaging activities. It serves several distribution networks in France (supermarkets and superstores, out-of-home food service, fresh cuts) and abroad (supermarkets and superstores). The ranges marketed by SIIM are exclusively made up of tropical, exotic and ethnic products.

The BRATIGNY division concentrates the Group's market wholesale business. It is located in the main fruit and vegetable hall at Rungis Market. It serves a varied customer base comprising retailers (shops, markets), wholesalers and semi-wholesalers, supermarkets and superstores, local authorities, and restaurants and caterers, exclusively in France. Its product ranges, which include over a thousand products, include tropical and ethnic products, as well as more traditional and seasonal fruits and vegetables from French and European production.

OMER-DECUGIS & CIE DEPUIS 1850 O.D

SIIM DIVISION

Production, import, ripening and packaging, through the companies SIIM (Société Internationale d'Importation), SIIM Spain, OD Ressources and Sopromat

OMER-DECUGIS & CIE

Omer-Decugis & Cie is the Group's parent company and its driving force.
It includes all support functions and manages the Group's international holdings.

BRATIGNY DIVISION

Wholesale distribution, with BRATIGNY's sales units in hall D2 at the Rungis MIN.

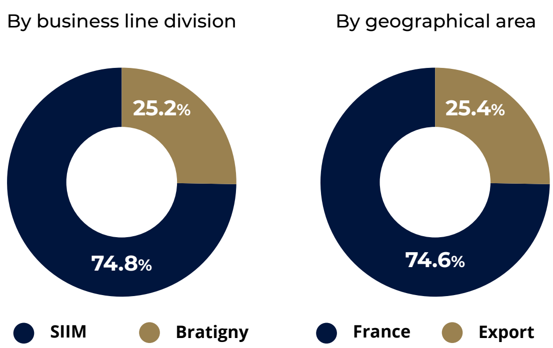
AUGUST 2023

SIIM wins a gold medal for its CSR performance in the EcoVadis 2023 analysis

SIIM obtained a score of **71/100** in the EcoVadis 2023 analysis and was therefore awarded a gold medal. This result recognises the company's CSR performance and places it in the top 5% of companies assessed by the world's leading provider of CSR assessments.

GOLD 2023 ecovadis Sustainability Rating

DISTRIBUTION OF REVENUE



Share of the BPMA strategic segment

63%

Bananas, Pineapples, Mangoes, Avocados

A CSR AMBITION INTEGRATED INTO
QUALITY MANAGEMENT

The Group's quality management system, which is constantly striving for excellence and continuous improvement in performance, ensures product quality and safety (health safety, traceability) from production to delivery to customers.

It monitors the health and safety of farm workers on plantations (social certifications) and packaging stations, as well as the safety of the Group's employees in France (I1 and Sorgues logistics platforms in the SIIM division, D2 sales units in the Bratigny division) in conjunction with the Human Resources department.

This system also monitors the environmental impact of our activities, with a view to minimising negative externalities such as the use of natural resources and waste management. The Group's quality management system is interdependent with the CSR approach: objectives and key performance indicators are shared.

Service rate 2023

97.5%

(-1pt vs 2022)

HEALTH SAFETY

- IFS Food
- GLOBALG.A.P.
- Fel'Excellence
- Fel'Partenariat

SECURITY AND CUSTOMS TRANSACTIONS

- AEO

REGULATORY TRACEABILITY

- GLOBALG.A.P. and GLOBALG.A.P. CoC
- Organic Farming

SOCIAL CERTIFICATIONS

- GRASP
- Amfori BSCI
- Smeta
- Fairtrade

ENVIRONMENTAL CERTIFICATIONS

- Rainforest Alliance *
- Neutrality carbon

(*) Also has a social component

THE GROUP'S VALUE CHAIN

QUALITY MANAGEMENT SYSTEM/QUALITY AND CSR POLICY

Non-Group activities   Group activities

Selvatica banana plantations - Ecuador

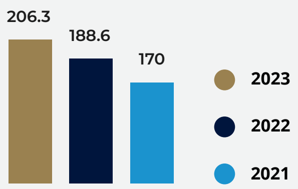
2023 key performance indicators

Revenue *(in millions of euros)*

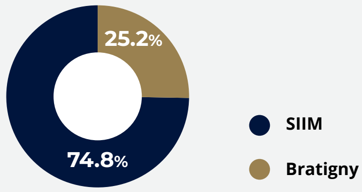
€206.3 M

+ 9.4%

organic growth



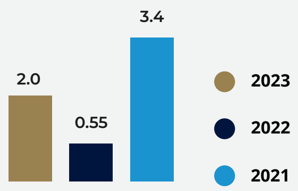
Breakdown by division



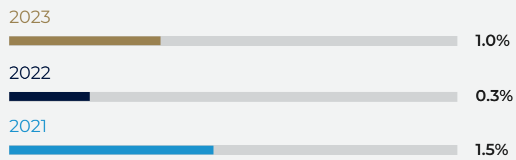
EBITDA* *(in millions of euros)*

€2 M

+ €1,466 k
increase

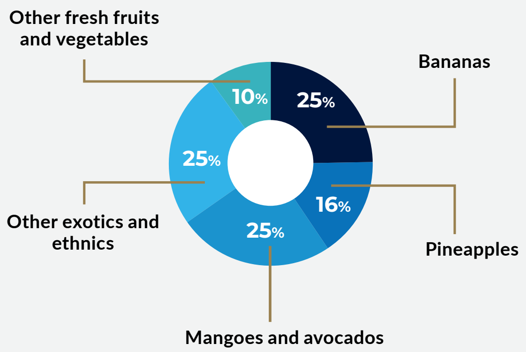


EBITDA rate*



**EBITDA: operating income before allowances and reversals of depreciation, amortisation and provisions, excluding provisions on current assets and loans.*

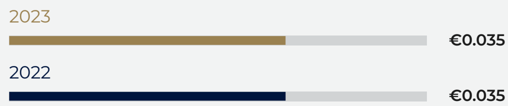
Breakdown of revenue by product range



Dividend per share

€0.035

same amount as in 2022



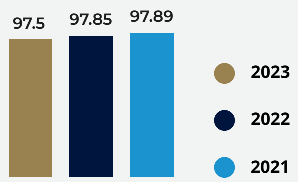
Quality of service

97.5% 4/5

-1.0 pt

vs. target

2024 goal
98.5%

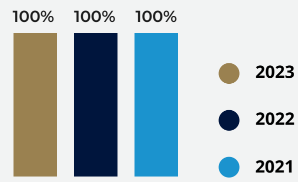


Food safety

GLOBALG.A.P.

100%

Fruits and vegetables produced or imported with GLOBALG.A.P. certification*(% of total tonnage)*



*(4) Calculation of the service rate: 1-(number of credit note lines/number of invoice lines) *100.*
(5) The service rate only concerns the Group's SIIM division.

Duty of vigilance

99.1%
Group plantations and/or suppliers with social certification*
(% of total tonnage)

99.1% (2023) · 97.7% (2022) · 88.5% (2021)

*Minimum GRASP required.

Respect for the environment

64.7%
Group plantations and/or suppliers with environmental certification
(% of total tonnage)

64.7% (2023) · 77.7% (2022) · 80.6% (2021)

Diversity within governance bodies

On the Board of Directors
33% women

On the Executive Committee
50% women

Diversity within the Group

Percentage of women in the total workforce
30.4%

Percentage of female managers
34.2%

Training

10.5
Average number of training hours per employee
2024 target: 11.5

Inclusion

8.3%
Percentage of disabled employees
2024 target: > or equal to 6%

Energy

Total electricity consumption (MWh) of facilities in France

2023	4,739.4 MWh
2022	5,093.0 MWh
2021	4,770.1 MWh

Group GHG

96,450
Greenhouse gas emissions (tCO2e)
2022 figure calculated on the basis of 2021 data for the Group (3 scopes)

Carbon reduction for pineapples from Ecuador[6]

-5.5% since the implementation of the five-year plan in 2020

Carbon emission index of Terrasol pineapples from Ecuador (kg C02/Kg pineapple)

2022	0.113
2021	0.115
2020	0.120
2019	0.130

Pineapple carbon offsetting

$29,716 (for 16,509 tCO2e)

Contribution linked to offsetting GHG emissions from Terrasol pineapples from Ecuador

GHG/Total in USD

	GHG	Total in USD
2023	16,509	$29,716
2022	16,620	$29,916
2021	13,790	$19,280

Ethifinance ESG Ratings

2021, 2022, 2023 campaigns
Group scope

2023	80
2022	82
2021	81

EcoVadis rating

2023 analysis
SIIM scope
Group data

71/100
Overall score

Environment	80/100
Social & Human Rights	70/100
Ethics	60/100
Responsible purchasing	70/100

Corporate Foundation

€68,000
in donations in 2023

Breakdown by field of intervention *(%)*

	%
Solidarity	26%
Education	18%
Health and inclusion	56%

Corporate Foundation budget
0.03% of Revenue

(6) For 2021, compensation was paid to the Limon Indanza nature reserve ($11,916) and the United Nations Jorge Dreher Brazil programme ($7,364). Since 2022, the compensation has been paid to the nature reserve managed by the Jocotoco Foundation.

Business model and value creation process

Packing Selvatica bananas Ecuador

Warehouse I1, SIIM, Rungis, France

Sales units - Bratigny, Hall D2, Rungis, France

A DEVELOPMENT MODEL THAT CREATES **SHARED VALUE**

RESOURCES IN 2022 > DEVELOPMENT MODEL

INTELLECTUAL AND HUMAN CAPITAL

- A family Group spanning 6 generations
- Employees[7]: **178** (99.4% in France; 0.6% in Europe)
- Expertise in complex areas: ripening and maturing climacteric fruit, international logistics management, storage of fresh fruit and vegetables
- Commercial strength and power (24% of workforce)
- Total quality approach combined with CSR and integrated into the company
- Scientific and technical unit

INFRASTRUCTURE

- Two logistics and ripening platforms in France (Rungis, Sorgues) with a total ripening capacity of 127,000 tonnes
- Wholesale sales area: 16 doors in building D2 at the Rungis MIN

LAND AND TERRITORIES

- Joint production operations in Africa through equity interests (15 to 40%) covering nearly 4,000 hectares of plantations/4 packaging stations:
  - *mangoes (Sodipex, AOM, Vergers du Nord)*
  - *coconuts (Sodipex)*
  - *green beans (Myner Exports)*
- Joint production operations in Latin America (Agroselvatica, Agroeden, Terrasol) covering:
  - *67 hectares of bananas with 1 hacienda*
  - *2,706 hectares, including 1,826 in production, of pineapples with 5 haciendas*

2030 CARBON NEUTRALITY PLAN

- Production of the Group's carbon audit
- 2nd year of Ecuador's pineapple decarbonisation programme
- Launch of the French Energy Plan to reduce electricity consumption

COMMUNITY INVOLVEMENT

- Ongoing dialogue with our stakeholders
- Investment programmes of the Louis Omer-Decugis Corporate Foundation
- Partnerships with social inclusion projects

FINANCIAL CAPACITY

- Cash: €2.1 million
- Low level of debt: €12.4 million
- EBITDA: €0.55 million (% of revenue = 0.3%)
- Shareholders' equity: €29.9 million

Majority shareholding guaranteeing the Group's solidity and stability: 67.7% held by the Chairman and Chief Executive Officer

OUR ECOSYSTEM AND ITS 3 COMPONENTS

1. Agriculture in emerging countries
2. International trade in fresh fruit and vegetables
3. Employment in our regions

VISION

1. Sustainable agriculture is central to social and economic progress and sustains entire communities around the world
2. Sustainable agriculture has a major role to play in the environmental transition
3. Fresh fruit and vegetables are helping to develop a healthy, balanced diet throughout the world, particularly in line with the trend towards a more plant-based diet

MISSION

Promote healthy, diversified and responsible food

The Group's commitment to sustainable agriculture, a factor for economic progress that respects the local environment and people

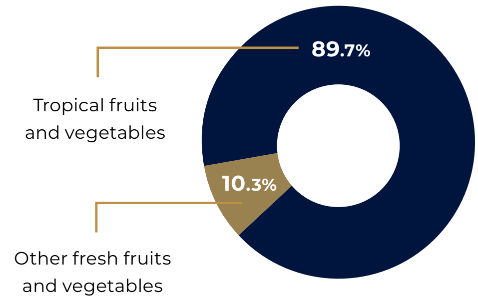
OUR COMPLEMENTARY ACTIVITIES

SIIM division
- Production via partnerships with producers
- Sourcing and import logistics
- Ripening, storage and packaging

BRATIGNY division
- Wholesale distribution

OUR PRODUCT RANGES

As a % of total tonnage at 30/09/2023



(7) *Excluding temporary staff*

VALUE CREATED AND SHARED IN 2023

SKILLS AND KNOWLEDGE DEVELOPMENT

- Total workforce[8]: **181** (97.3% in France; 1.1% in Spain; 1.6% in Côte d'Ivoire)
- Training hours: 1,894 hours, i.e. 10.5 hours of training per employee
- Literacy hours: 120 hours for 6 trainees
- Number of work-study contracts: 4

CUSTOMER ENGAGEMENT

- Service rate: 97.5%
- Monthly presence at customer trade fairs and participation in numerous joint operations (launch of crownless pineapples with CORA in France and Albert Heijn in the Netherlands)

NEW PRODUCTION CAPACITIES & DIGITALISATION OF THE COMPANY

- Acquisition of a maturity grading machine for avocados and a tray packing machine for exotics at the Rungis logistics site
- Creation of a subsidiary packaging company (Sopromat) in Côte d'Ivoire

LAND AND TERRITORIES

- 140,000 tonnes of fresh fruit and vegetables delivered throughout Europe, 89.7% of them tropical, 90% from emerging countries
- Tax paid: €808.2 (thousands of euros) - 100% in France

ENVIRONMENTAL FOOTPRINT

- [Decarbonisation of activities] Continuation of the action plan associated with Zero Carbon pineapples in Ecuador (3rd year) + launch of the “crownless pineapple” range
- [Energy Plan] Installation of regulators to reduce energy consumption in ripening rooms at Rungis and Sorgues

COMMUNITY INVOLVEMENT

- Côte d'Ivoire: first honey harvest and payment of the first wage supplements to the mango growers concerned
- Product donations: 9,144 parcels donated to Restos du Cœur and Andes
- Signature of the Diversity Charter
  - *Disability rate: 8.3%*
  - *Breakdown men/women: 69.6%/30.4%*

REVENUE GENERATION

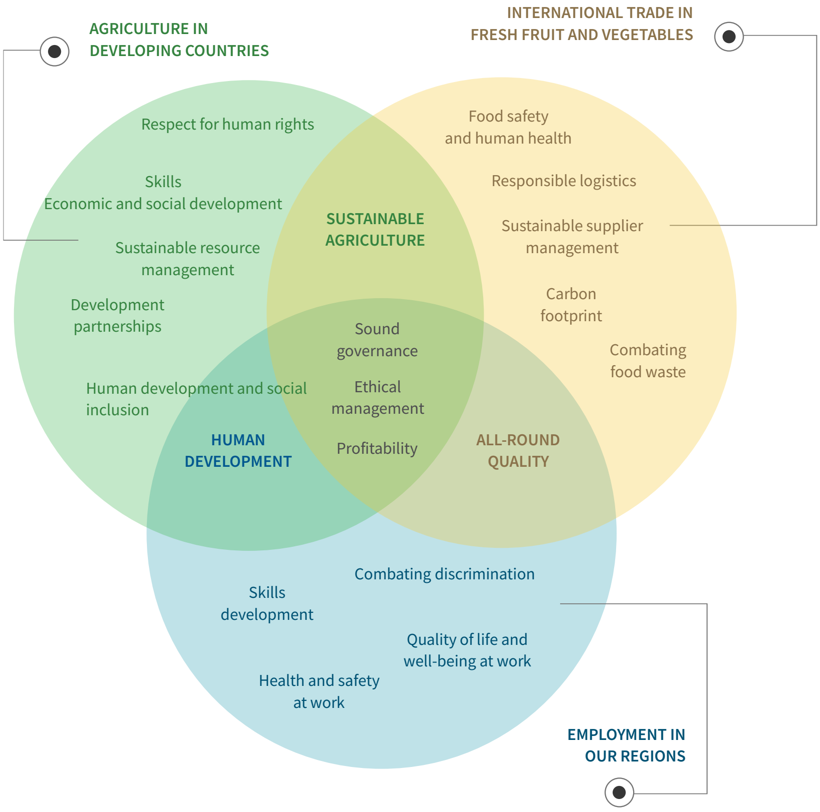
- Revenue: €206.3 million
- EBITDA: €2.0 million
- Salaries and wages: €11.4 million
- Investment in capacity development: €1.5 million
- Dividend paid per share in 2023 in respect of FY 2021/22: €0.035
- Continued deleveraging by the Group: €1.8 million

(8) Excluding temporary staff

DOUBLE MATERIALITY
ANALYSIS

In 2023, Omer-Decugis & Cie carried out a double materiality analysis to identify the Group's impacts on its business ecosystem and its ESG risks and opportunities with a view to meeting the CSRD regulations in the European Union.

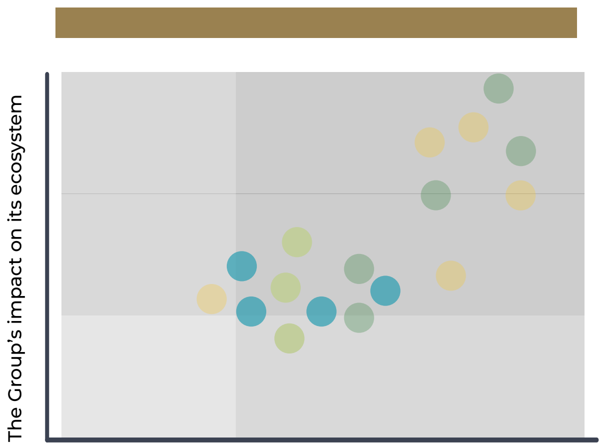
This analysis was based on the work carried out in recent years, which led to the identification of seventeen priority "collective challenges" for the Group (see diagram opposite, *"Ecosystem and collective challenges"*, 2021).



In concrete terms, the seventeen priority topics were examined before being ranked in order of priority, according to the two criteria for determining double materiality:

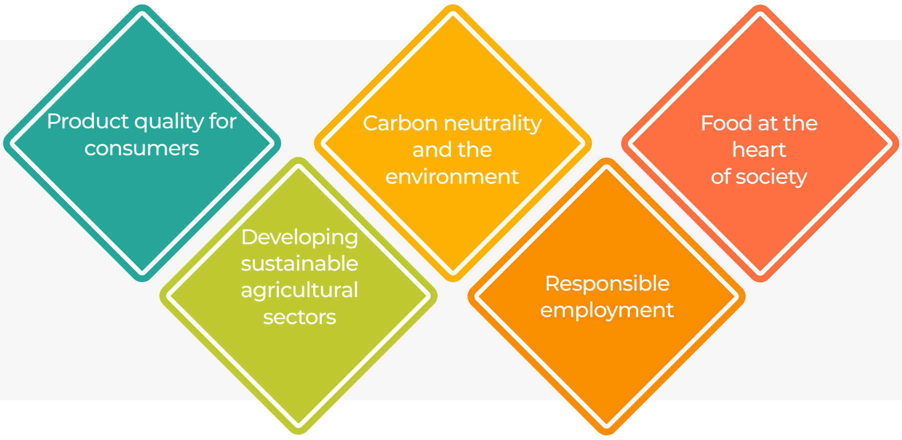
- Omer-Decugis & Cie's impact on society, from an economic, environmental and human point of view ("impact materiality"),
- The impact of socio-environmental issues on the Group's value ("financial materiality").

The results of this work have been consolidated to produce the double materiality matrix shown opposite.



On the basis of this analysis, we have developed our CSR strategy around **five major challenges** and determined the most relevant performance indicators (KPIs) for assessing the materiality of our actions, linking them to the Sustainable Development Goals (SDGs).

MAJOR CHALLENGES SHAPING OUR
COMMITMENT TO THE FUTURE



PRODUCT QUALITY FOR CONSUMERS

Risks:
Poor quality of products which would make them unpalatable, unsuitable for consumption, or even affect the health of consumers and require them to be withdrawn from the market.

Challenges:
- Guarantee food safety and protect consumer health.
- Ensure that products retain all their properties and organoleptic qualities, from harvesting to delivery to customers.
- Source the best terroirs and select the best varieties to offer end consumers a taste experience that motivates them to buy and buy again.
- Ensure that climacteric fruit is ripe enough to satisfy the end consumer.
- Aim for operational excellence.

Policies:
- Our approach to quality control throughout the chain (from planting to customer distribution) and our certifications (IFS Food, Fel...) guarantee not only the safety of our products, but also their intrinsic qualities for customers and consumers.
- Our choice of rigorous producers and organised supply chains to offer the best ranges of fresh fruit and vegetables.
- Our expertise in ripening climacteric fruit, combined with ongoing investment in high-performance ripening platforms.
- Our service rate monitoring of kWh of energy .

SDG contribution

DEVELOPING SUSTAINABLE AGRICULTURAL SECTORS

Risks:

- Agricultural practices that do not respect the environment (loss of biodiversity, pollution, depletion of critical resources, etc.).
- Poor social practices (failure to respect fundamental rights and/or labour standards) and/or ethical practices (corruption, etc.) in our suppliers' plantations and packaging stations.
- Lack of vigilance regarding forced or compulsory labour or child labour in high-risk areas.
- Poor distribution of value prevents farm workers from making a decent living from their work and the regions from developing.
- The lack of human development hinders economic development.

Challenges:

- Guarantee agricultural practices that respect people and the land by adhering to the ten principles of the United Nations Global Compact: respect for fundamental rights, labour standards, the environment and the fight against corruption.
- Guarantee the absence of all forms of forced or compulsory labour, such as the effective abolition of child labour in the supply chain.
- Promote human development in production areas.

Policies:

- Our responsible purchasing and supplier policy, which aims to guarantee our customers products from sustainable sources, applying the highest standards in terms of anti-corruption, working conditions and respect for the environment.
- Our policy of imposing social certification on our suppliers and partners.
- Our commitments to support our production partners on the road to sustainable development.
- Generating business and income in emerging countries.
- Integrating our customers' CSR issues into our product ranges.
- Our programmes, via the Corporate Foundation, in the fields of health, education, access to drinking water and development.

SDG contribution

CARBON NEUTRALITY AND THE ENVIRONMENT

Risks:

- Poor farming practices have negative effects on the environment, in particular the degradation of soil, water and air.
- The impact of climate change on land and crops.
- The carbon impact of our activities in the medium term and on the environment in general.
- Poor energy management of our facilities in Europe.

Challenges:

- Develop sustainable agriculture.
- Ensure the long-term future of our business in a changing climate context with an uncertain outcome, but one that is increasingly regulated.
- Reduce our carbon footprint.
- Reduce our energy consumption.

Policies:

- Supplier declaration and responsible purchasing.
- Promotion of integrated farming.
- Decarbonisation programme for our pineapples from Ecuador (since 2020).
- At sites in France:
  1. Group carbon audit carried out in 2021.
  2. Setting up waste management and recycling initiatives.
  3. Installation of equipment (large systems) to meet energy efficiency requirements.
  4. Energy Plan (since 2022) aimed at reducing electricity consumption through better control of systems.

SDG contribution

RESPONSIBLE EMPLOYMENT

Risks:

- Lack of employee training ultimately exposes them to reduced employability and runs the risk of knowledge being inadequate and/or unsuitable for the company's goals.
- Poor management of employees' physical and mental health has an impact on the overall health of the company and entails numerous risks.
- An inadequate compensation system compromises the company's ability to carry out its projects and leads to demotivation.
- A company that does not promote gender mixing, diversity and inclusion within its teams is out of step with society and in breach of regulations.
- The absence of a pleasant working environment that makes it easier to reconcile different lifestyles leads to demotivation and even disengagement on the part of employees (turnover).

Challenges:

- Develop skills and knowledge.
- Preserve health and safety in the workplace.
- Propose a fair and equitable compensation system.
- Be an inclusive company and promote diversity within our teams.
- Promote quality of life at work.

Policies:

- A skills development plan tailored to the specific needs of the Group's various business lines, including literacy courses on a voluntary basis.
- Actions to limit accident factors at the Group's various facilities.
- Morning muscle warm-up sessions for production teams.
- A compensation system that includes social justice criteria and performance indicators. Annual monitoring of employee performance.
- An inclusive working environment that encourages social mobility.
- Services offered by the company to its employees: company canteen, company daycare centre.

SDG contribution

FOOD AT THE HEART OF SOCIETY

Risks:

- Poorly coordinated links in the supply chain between the production, transport and delivery phases lead to food waste (fragile and perishable foodstuffs), as well as a very high carbon cost linked to the waste generated.
- The lack of dietary diversity on offer to European consumers.
- Failure to take account of new societal expectations (healthy eating, plant-based diet, combating climate change).
- Lack of interaction with the local area.

Challenges:

- Preserve products insofar as possible.
- Combat food waste linked to product losses.
- Increase the proportion of fresh fruits and vegetables in the diet of European consumers.
- Contribute to the plant-based diet.
- Maintain an ongoing, regular dialogue with stakeholders.

Policies:

- Logistical control to avoid losses.
- Management of unsold and downgraded products.
- Promote food diversity.
- Dialogue with the various stakeholders.

SDG contribution

Quality control of Terrasol pineapples - SIIM, Rungis, France

Product quality for consumers

For healthy, traceable and tasty food

Omer-Decugis & Cie trades in fresh fruits and vegetables, particularly tropical produce. Product safety is therefore a priority, just as All-Round Quality is at the heart of the Group's management. Every employee is made aware of good practice in the food trade as soon as they join the company. They are then mobilised and involved in achieving all the objectives (service rates, certifications) that ensure the best quality of service and guarantees in terms of food safety and traceability.

This global approach, led by the Group's technical department, involves all the company's departments. It aims to continuously improve Quality by enhancing internal performance at all levels and throughout the supply chain.

NOV. 2023

Performance

In 2023, the Group reaffirmed the importance of quality considerations for the sustainability of its activities, and included obtaining the next level of IFS Food certification in the performance evaluation criteria for all its employees.

IFS Food

SAFETY AND TRACEABILITY OF PRODUCTS AND PROCESSES

INTERNATIONAL FEATURED STANDARD (IFS) FOOD

SIIM has been renewing its IFS Food certification every year since 2014 - Version 7 since 2020.

IFS Food is one of the main international standards for food safety and quality, recognised by the GFSI (Global Food Safety Initiative). It is essential for working with French and European supermarkets.

Certification renewed in March 2023/Score: 91.36%

2024 target: > 95%

GLOBALG.A.P. CHAIN OF CUSTODY STANDARD (COC)

In 2021, SIIM obtained certification under the GLOBALG.A.P. "Chain of Custody" standard.

This certification ensures the complete traceability of GLOBALG.A.P. certified products throughout the supply chain, from production to distribution.

Certification renewed in July 2023

AUTHORISED ECONOMIC OPERATOR (AEO) STATUS

In 2015, SIIM obtained full Authorised Economic Operator status, a European label awarded by French customs covering both customs simplification and safety and security rules. An integral part of SIIM's quality policy, this internationally recognised seal of approval is further recognition of the reliability and robustness of the organisation and its processes in terms of safety, security and traceability. It provides for the integration of all customs clearance operations in Europe.

Status renewed in 2021 for 3 years

FEL PARTENARIAT

FEL PARTENARIAT is an approach common to three trades (dispatch-export, import and wholesale) and specific to the fruit and vegetable sector, based on self-checking, approved by the public authorities (DGCCRF agreement) and supported by the trade federations (ANEEFEL, CSIF, UNCGFL).
This is a voluntary and responsible approach to food safety and traceability issues. The Group has included all its sites (I1, Sorgues, sales units) in this initiative.

SIIM certification (I1, Sorgues) renewed in April 2023

BRATIGNY certification renewed in March 2023

MARCH 2023

Integration of the QC One software solution into the quality control plan

In March 2023, the Group's technical management team integrated Normec Foodcare's QC One software solution to digitally monitor its quality control plan. The ultimate aim of this tool is to ensure complete digital monitoring of the quality of the Group's products, from the production phases through to the ripening and packaging phases at the logistics platforms (Rungis, Sorgues).

LOGISTICS
GEARED TO THE PRODUCT

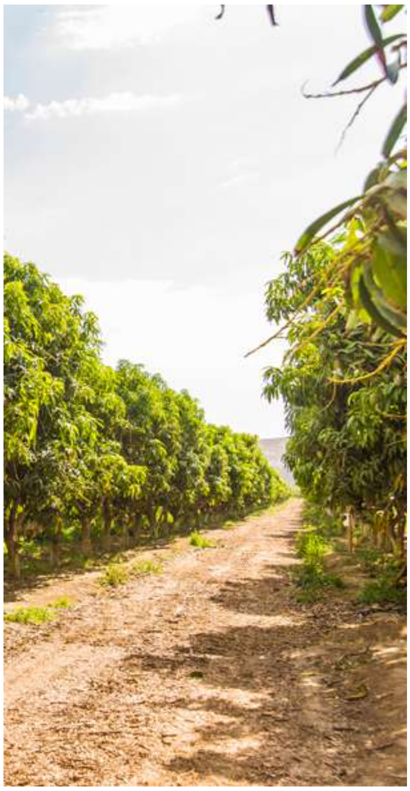
Building I1 - Ripening and packaging platform - SIIM, Rungis, France

The Group uses the best professionals (packers, transporters, etc.) and technical solutions (refrigerated containers, etc.) to ensure that its products reach its customers with the utmost care, preserving all their properties and organoleptic qualities. Particular emphasis is placed on the use of packaging that preserves the products without altering either their physical or taste qualities (sufficient ventilation of packaging, solidity of packages, quality of palletisation, care in handling, etc.).

SUSTAINABLE REGIONS
DEVOTED TO TASTE

The main regions of origin of the Group's tropical fruit and vegetables provide the best guarantees of confidence in terms of taste quality and sustainable agriculture. That is why they have been chosen. They benefit from optimal climatic conditions, exceptional terroirs and recognised expertise in the production of one or more crops.

Terrasol pineapple production plantations - Ecuador

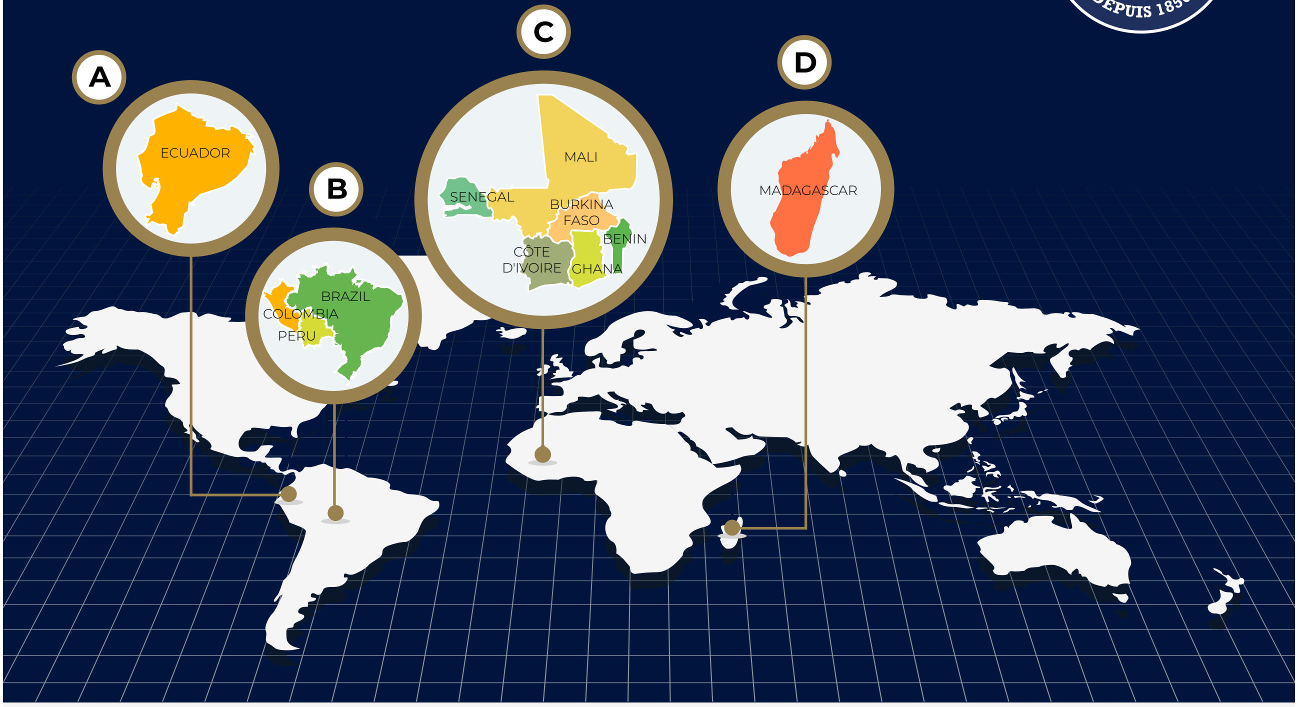


Coconut production plantations
Côte d'Ivoire

Lychee plantation - Madagascar

Dominus mango production plantation Peru

Main regions of the Group and their characteristics *(84.6% of total tonnage)*



A ECUADOR - 57.5%
(% of total tonnage)

The Group's flagship products:
- Bananas (Cavendish, pink, freycinette, plantain), Extra Sweet pineapples, dragon fruit

Exceptional terroir:
- Volcanic soil, stable climate for consistent quality

Agricultural excellence:
- Exemplary taste quality of banana and pineapple varieties
- Sector expertise and maturity
- Recognised know-how
- Highly technical logistics
- High-performance infrastructure (freight)

CSR approach

Group partnerships with local producers
- Agroselvatica (bananas)
- Agroeden (pineapples)
- Terrasol (pineapples)

B BRAZIL, COLOMBIA, PERU - 12.8%
(% of total tonnage)

The Group's flagship products:
- Avocados, mangoes, limes, bananas, ginger, tropical avocados, asparagus

Exceptional climatic conditions

Exceptional sectors with strong product expertise

C WEST AFRICA - 9.3%
(% of total tonnage)

The Group's flagship products:
- Mangoes, coconuts (100% of the fruit), pineapples (Smooth Cayenne, Sugarloaf)

The Group's historic birthplace:
- Close links with Côte d'Ivoire since the 1970s, then with Burkina Faso, Mali and Senegal

Agricultural excellence:
- Pan-African professional mango industry
- Ivorian coconut expertise (100% organic)

Group partnerships with local producers
- AOM (mangoes)
- Sodipex (mangoes, coconuts)
- Sopromat (mangoes)
- Vergers du Nord (mangoes)

D MADAGASCAR - 5.0%
(% of total tonnage)

The Group's flagship products:
- Lychees (100% of the fruit)

Agricultural excellence:
- Professionalised sector
- Highly technical logistics
- High-performance infrastructure

OTHER REGIONS - 15.4%
(% of total tonnage)

Europe (10.3%) of which France (4.7%)

Varietal choices are also at the heart of the Group's project to enhance taste. Every product sold is the result of a choice of variety. Even though all tastes are inherent in nature, there are varieties that provide maximum taste satisfaction (a good mix of sugar and acidity for pineapples, for example), while meeting the conservation constraints of tropical products, consumed in Europe several days after being picked.

Main varieties chosen by the Group

Products	Varieties
Bananas	Cavendish, plantain, freycinette, pink
Pineapples	Extra Sweet, Smooth Cayenne, Sugarloaf
Mangoes	Kent, Keitt, Ameli
Avocados	Hass
Coconuts	Goa
Lychees	Kwaï Mi

CONTROLLING THE RIPENING PROCESS
FOR CLIMACTERIC FRUITS

Good management of the ripening process for climacteric fruit requires, on the one hand, perfect mastery of the ripening process and, on the other, having the facilities and technical capacity to do so.

SEPT. 2023

Acquisition of the technological solution for avocado maturity grading from the manufacturer and market leader Aweta

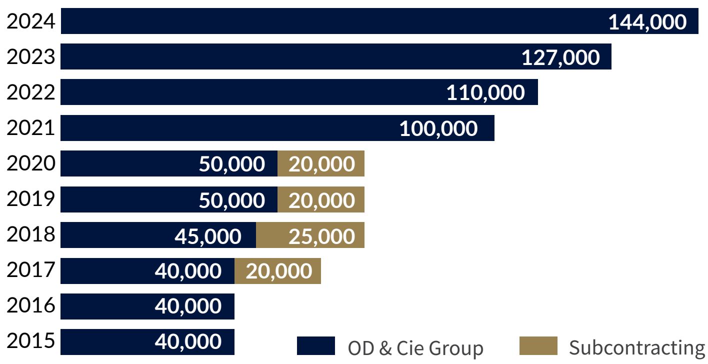
The Group has acquired an Aweta maturity grading machine as part of the development of its ready-to-eat avocado range. This technical solution has been approved and mastered by the Group since 2016 in the ready-to-eat mango segment. Installed at the I1 logistics platform, the Aweta sorting machine went into service in October 2023. Thanks to its internal (infrared, acoustic and impact sensors) and external (optical cameras) quality sorting capabilities, the sorting machine allows us to properly select fruit at the end of the ripening stage while reducing production discrepancies.

Maturity grading on the Aweta machine and packaging of avocados - SIIM, Rungis, France

The Group is a market leader in ready-to-eat products. This specific and complex expertise was developed when the Group opened its first ripening facilities at Les Halles centrales in Paris in the 1920s. This was followed by the Paris-Rungis International Market starting from its creation in 1969.

Since then, the Group has constantly experimented with ripening processes in order to develop its own technical protocols for bananas, but also for other climacteric exotic fruits, such as mangoes and avocados. Over the years, this development has been driven by the expansion of the Group's ripening capacity in response to growing demand from European consumers for ready-to-eat fruit.

Change in the Group's ripening capacities since 2015

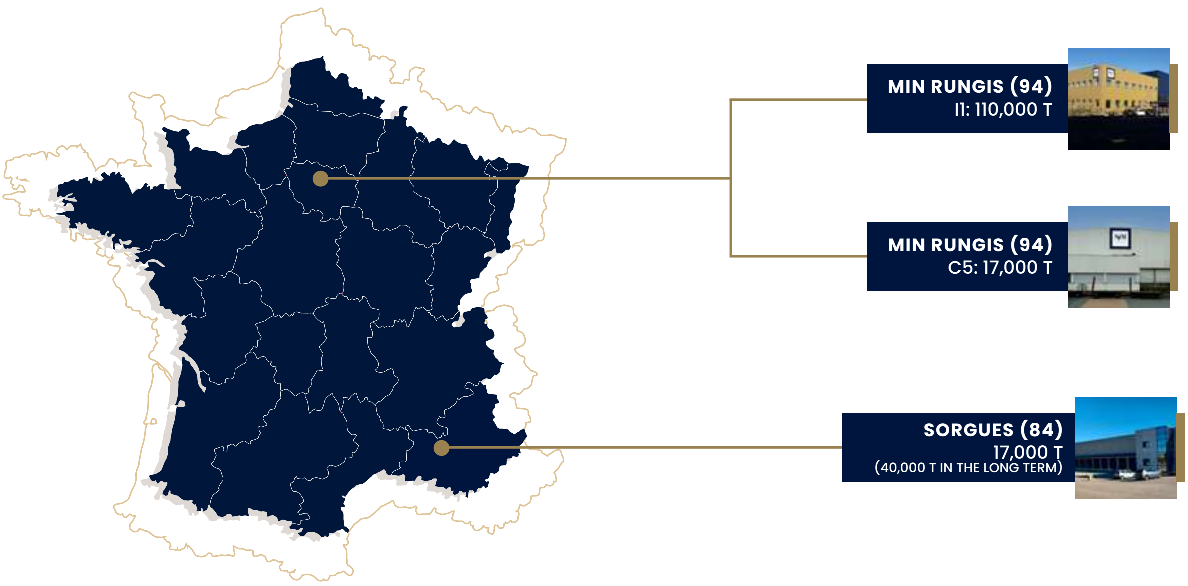


NOV 2023

Opening of a 3rd ripening platform of 2,870 m2 at the Paris-Rungis International Market for a total national capacity of 144,000 tonnes/year.

This ripening platform, located in the C5 building and comprising 11 chambers with a capacity of 14,000 packages, is situated at the heart of Rungis Market and strengthens the Group's development in the ripened fruit segment.

Breakdown of the Group's ripening capacity in France



OPERATIONAL **EXCELLENCE**

Operational excellence is a guiding principle for the Group, allowing us to deliver the best possible quality of service to our customers. This means that the Group is constantly adapting to best practices and processes (ERP, digitisation of information systems, etc.) to create the conditions that will ensure the success of its business goals devoted to its customers.

OF PROCESSES, TOOLS AND PEOPLE

In 2023, the Group continued to work on improving the efficiency of its internal processes. These projects, most of which cut across all the Group's departments, have led to the launch of a number of structural projects.

Digitalisation of HR:
Implementation of Electronic Data Management (EDM)

JAN. 2023

In the spring of 2022, the Group gave all its employees a digital safe and set up an HRIS within the company, enabling the monitoring of professional interviews and workload (right to disconnect) to be organised electronically. In January 2023, the Group continued to digitise its documents with the launch of an EDM portal for leave management.

Packaging of ripened fruit:
Installation of a new packaging machine

FEB. 2023

At the beginning of February 2023, a new packaging machine for ripened fruit was installed in the I1 warehouse. This investment supports the development of a strategic segment for the Group.

Harmonisation of sales materials:
Launch of the Group's packaging standards

FEB. 2023

The Group's packaging repository is a document for internal use which lists all existing packaging for all the Group's product ranges with their technical characteristics (packs, trays, bands, labels, etc.). This repository has been set up as a dynamic document base to ensure ongoing monitoring of packaging-related developments (design, regulatory constraints, etc.).

Acquisition of the ScanCube solution, Europe's leading automated photo studio

JUL. 2023

In the summer of 2023, at the initiative of the communications and marketing department, the Group acquired a ScanCube mini photo studio with the aim of improving the way it showcases its products to customers.

PROVIDING QUALITY FOR CUSTOMERS

For several years now, the service rate has been one of the key performance indicators for the Group (SIIM division), enabling it to assess its level of operational excellence. It is also one of the assessment criteria used to determine the variable part of the compensation of the managers of the SIIM division.

SIIM Société Internationale d'Importation

2023 service rate

97.5%

2024 goal

98.5%

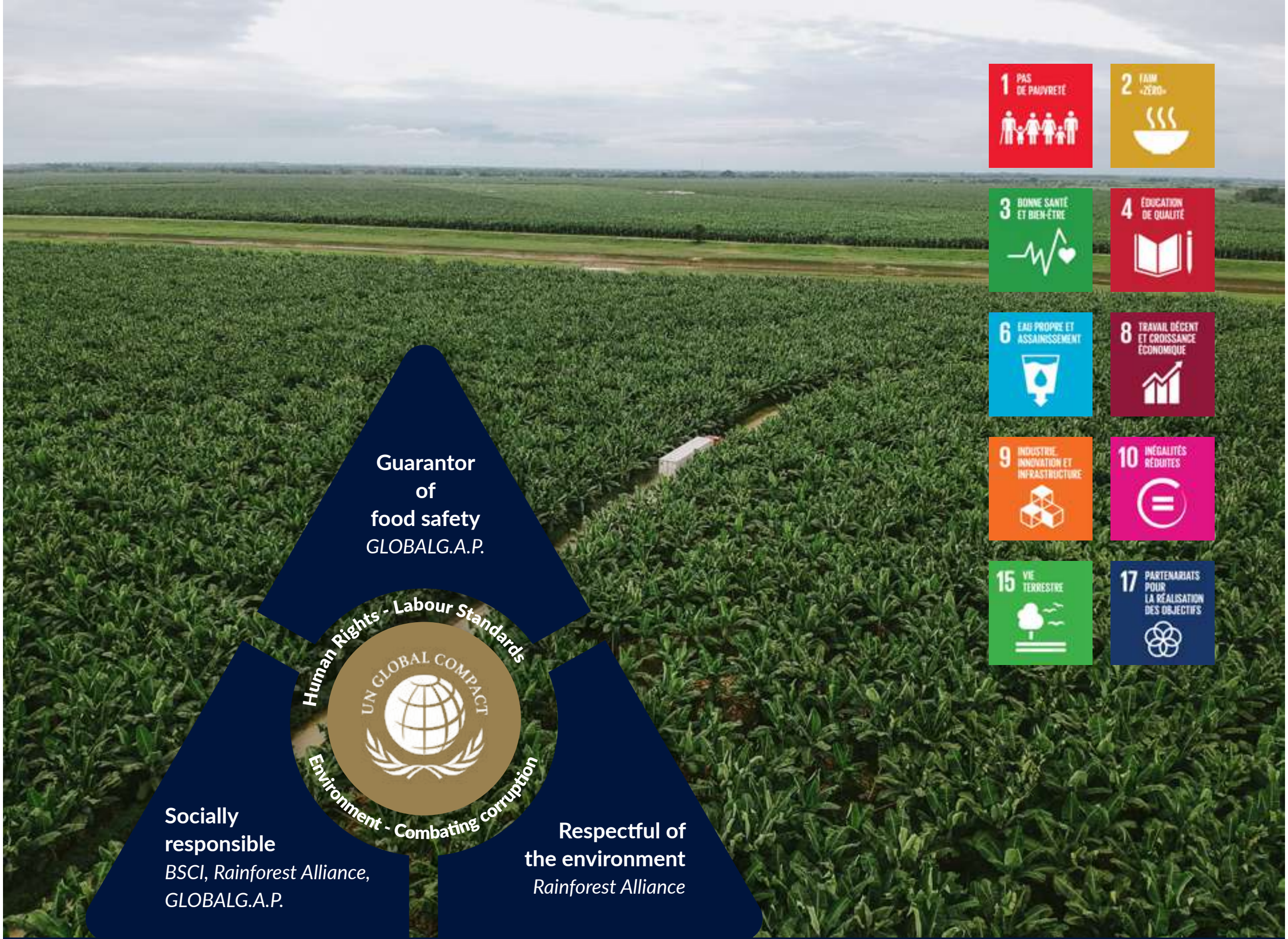
Mango maturity grading on the Aweta machine - SIIM, Rungis, France

Technical department speed-dating for Group certifications

MAY 2023

In May 2023, the technical department organised a "speed-dating" session to introduce 11 staff to the Group's certifications. This in-house awareness-raising/training session had several objectives: to understand the challenges of certifications, to learn about the various existing certificates, and to be aware of future trends in order to anticipate customer requests.

Selvatica banana plantations - Ecuador



Developing sustainable export sectors

The agricultural sector is the world's largest employer, providing a livelihood for 40% of the world's population, and is considered to be a key element in social and economic progress. 500 million small farms provide up to 80% of the food consumed in developing countries, particularly in terms of achieving the Sustainable Development Goals (SDGs) set by the UN in 2015 for 2030.

However strategic it may be, **the development of the agricultural sector**, on an international scale, **must necessarily be accompanied by a strong environmental awareness**, integrating both the preservation of natural resources and biodiversity, but also the impact of climate change, with the primary objective of mitigating its effects (carbon footprint). Indeed, it is only by offering territories the means for viable, liveable and equitable development that the agricultural sector can make its full contribution to building the sustainable world of tomorrow.

The Group's development model is based on three fundamental pillars, designed to ensure sustainable agriculture and exemplary farming practices. It integrates the challenges of food safety and responsible vigilance and diligence for agriculture in emerging countries, in both social and environmental terms

THE THREE PILLARS
FOR SUSTAINABLE AGRICULTURE

GLOBALG.A.P. certified produced or imported fruits and vegetables
(% of total tonnage)

100%

Pillar 1

Agriculture that guarantees food safety

The fruit and vegetables sold by the Group are GLOBALG.A.P. certified. Drawn up for the fruit and vegetable sector at the initiative of Northern European supermarkets in 1997, this standard covers good agricultural practices (G.A.P.) that are recognised and applicable throughout the world. In particular, it guarantees food safety, environmental protection, the health, safety and social protection of workers and animal welfare.

GLOBALG.A.P.

Pillar 2

Socially responsible agriculture

The elimination of all forms of forced or compulsory labour and the effective abolition of child labour

Our Group promotes the elimination of all forms of forced or compulsory labour and the effective abolition of child labour through active support for a number of internationally recognised initiatives (United Nations Global Compact, **BSCI**, Rainforest Alliance, etc.), as well as through its own policies (supplier policy and responsible purchasing), which are communicated both internally and externally to its stakeholders.

Since the Covid-19 pandemic and the decline in progress at international level regarding forced labour and child labour, the Group has redoubled its vigilance on these aspects with its suppliers, whatever their rank, to ensure that it is not complicit in human rights violations (see Principle 2 of the United Nations Global Compact, Duty of Vigilance Act of March 2017).

Exemplary social practices

Since 2012, SIIM has been an active member of the amfori BSCI (Business and Social Compliance Initiative), which aims to improve social practices in the global supply chain.

The amfori BSCI is a corporate social compliance initiative launched in 2003 by the Foreign Trade Association (FTA) ("amfori" since 1 January 2018) with the aim of improving social performance within global supply chains.

To complement and/or replace the BSCI audit, the Group relies on international equivalents such as the Rainforest Alliance or the GRASP module of the GLOBALG.A.P. standard.

Percentage of workforce operating in countries that are sensitive in terms of fundamental rights at work

1.7%

VS 0% in 2022

Percentage of the Group's plantations and/or suppliers operating in countries sensitive in terms of fundamental labour rights

89.7%

SIIM is also a member of SEDEX®, the leading collaborative platform for the exchange of ethical data in the supply chain, and as such participates in the SMETA social audit, which guarantees respect for labour rights and good working conditions for its employees.

The Group is committed to fair trade and an ethical and responsible economic model, the principles of which it has always promoted:

- Good returns for producers
- Respect for the fundamental rights of producers and all workers
- Preservation of the environment

This is reflected in the labelling of some of its products via the pioneering international Fairtrade/Max Havelaar movement, but also by the promotion of other initiatives (BSCI, Rainforest Alliance, etc.) which also examine the principles of reciprocity in trade, in particular via the fair remuneration of producers, taking into account the associated ethical, social and environmental concerns.

Pillar 3

Farming that respects the environment

The Group ensures that the founding principles of environmentally sustainable agriculture are put in place, in particular the protection of the biodiversity of wild areas, forests and water resources. This is achieved through its certification policy, based in particular on the Rainforest Alliance label, but also on its equivalents around the world.

Group plantations and/or suppliers with social certification
(% of total tonnage)

99.1%

VS 97.6% in 2022

Group plantations and/or suppliers with environmental certification
(% of total tonnage)

64.7%

VS 77.7% in 2022

STRUCTURING SUSTAINABLE AGRICULTURAL SECTORS **AND SUPPORTING LOCAL COMMUNITIES**

Packaging of Selvatica bananas - Ecuador

The majority of the Group's products come from developing regions of the world (Africa, Latin America) where there is a considerably high level of dependence on the agricultural sector, which accounts for a very significant proportion of the national income in the countries concerned. The export activities of these countries are also heavily dependent on agricultural products.

"Agriculture is a key factor in economic growth, [...] in some of the least industrialised developing countries, its share can exceed 25% of GDP"[9].

The Group, aware of its role to play, has always acted in favour of the economic and social development of the areas concerned. Its first priority is to encourage the development of the agricultural sectors of its products by promoting them to European consumers.
In addition, through its Corporate Foundation, the Group has developed a number of action programmes in the priority regions where its products are sourced (in Africa and South America), which play a decisive role in reducing poverty and improving food security.

PROMOTING THE BEST TROPICAL FRUITS AND VEGETABLES AROUND THE WORLD

The Group's development model is aimed at the sustainable and profitable development of the agricultural sectors that produce its main product ranges (bananas, pineapples, mangoes, coconuts, etc.), to the benefit of the exporting countries and all the local communities concerned.

The Selvatica banana

Flagship of a leading industry in Ecuador

Bananas, which account for more than a third of Ecuador's agricultural GDP - the world's leading banana exporter with 26% of total exports (6.5 million tonnes) - are vital to the local economy. Every year, they generate almost 50,000 direct jobs and 250,000 indirect jobs in the country[10].

This activity is highly regulated by the Ecuadorian government, guaranteeing a minimum price paid to producers, and benefits from the expertise of an organised, professionalised sector focused on sustainable and responsible development.
The Selvatica banana, grown with the utmost respect for the land and its people, is one of its flagships.

(9) Source: "Agriculture et alimentation" (banquemondiale.org) and https://www.fao.org/3/i2490e/i2490e01c.pdf
(10) Extract from an article by France 24 (www.france24.com), published on 05/04/2022

Terrasol pineapples

Spearheading a responsible industry in Ecuador

Terrasol pineapples come from Ecuador's oldest pineapple plantations. Over more than 60 years, specific know-how has been developed in these crops, combining quality, innovation and sustainability. Terrasol, one of Ecuador's most influential and innovative agricultural companies, supports thousands of farm workers and their families every year across its five haciendas. Since 2020, Terrasol Pineapple has been committed to an ambitious programme to decarbonise its greenhouse gas emissions.

CLOSE-UP ON THE TERRASOL PINEAPPLE DECARBONISATION PROGRAMME - 2023

In 2021, the Terrasol pineapple became the world's first carbon-neutral pineapple, from the plantations in Ecuador to the facilities at Rungis. Following the measurement of the carbon footprint of Terrasol pineapples, calculated by the environmental agency Sambito and certified by TÜV Rheinland®, **a five-year plan (2020-2025) was drawn up to reduce direct emissions, and an offsetting strategy has been implemented to compensate for all greenhouse gas** (GHG) emissions generated by the various processes as close as possible to the areas concerned.

Terrasol pineapple emissions index (2019-2022)
(in kg CO_2/kg of pineapple)

	2019*	2020	2021	2022	Change N/N-1
Volumes in kg	50,979,358	53,968,674	59,864,488	**59,405,237**	-
Emissions generated by production (kg CO_2)	6,450,232	6,421,855	6,909,010	**6,729,420**	-
Emissions index (kg CO_2/kg of pineapple)	**0.13**	**0.12**	**0.115**	**0.113**	**-1.85%**

*Reference base

The 2022 index for Terrasol pineapples (0.113kg$C0_2$/kg) is lower than the index for its industry[11], which is 0.17kgCO_2/kg of pineapple produced and down 1.85% on 2021.

Two years after the implementation of the five-year plan, a 5.83% reduction in GHGs has already been achieved at production level, giving Terrasol pineapples an emissions index of 0.113kgCO_2/kg, lower than the index measured for its industry, which stands at 0.17kgCO_2/kg.

In 2023, **another five-year plan (2023-2028) was determined to reduce indirect emissions from Terrasol pineapples.** In practice, this has resulted in the Group's decision to export Ecuadorian pineapples to Europe without their crown. This measure limits the pineapple's carbon footprint, while at the same time allowing for the rational management of its crown, which can be reused directly in plantations (replanting or organic fertiliser), without constituting waste once it arrives in Europe.

Launch of the Terrasol "crownless" pineapple

NOV. 2023

After studying the benefits in terms of logistics costs, reducing the fruit's carbon footprint and rational waste management, the Group decided to export its Terrasol pineapples to Europe without their crown. This environmentally-friendly measure immediately won over a large number of customers in Northern Europe and France.

(11) Source: (**) Usubharatana y Phungrassami study, 2017

FOCUS ON...

Terrasol Health **Programmes** 2023

In 2023, the Group's Corporate Foundation took part in two projects as part of its Terrasol Health programme aimed at ensuring the good health of farm workers and their families on pineapple plantations.

Firstly, the Group's Corporate Foundation responded to the Ecuadorian government's call to the private sector, relayed by its partner Terrasol, by taking part in the national vaccination campaign for children under 12, which ran from May to September.

The campaign targeted children under the age of 12 in the province of Santo Domingo, vaccinating them against polio, measles and rubella. The Group's Corporate Foundation supported the project by financing the printing of vaccination cards for all children in the province of Santo Domingo.

Terrasol and Agroeden, alongside the Association of Pineapple Producers of Ecuador (Asopiña), also contributed to the logistics and basic supplies for vaccinating the children of farm workers on pineapple plantations.

The Group's Corporate Foundation then financed a programme of free medical check-ups for Terrasol employees and their families.

The programme included deworming (human deworming), vaccination against Covid-19 and an ophthalmological and dental check-up.

Mango production plantations - Mali

Dibra mango

Leader in a strategic sector for West Africa

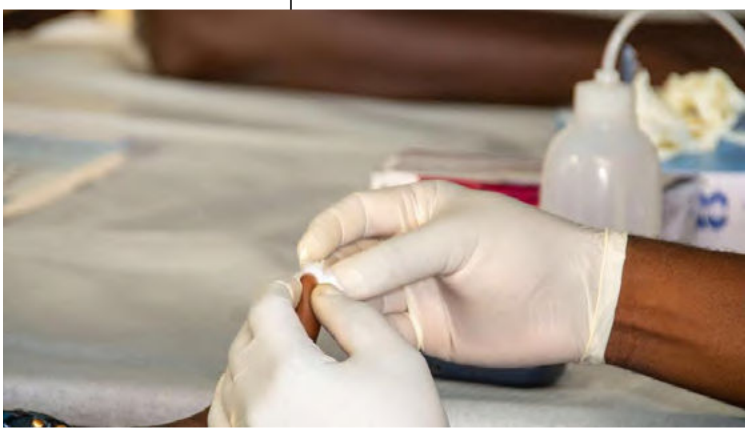
The Dibra mango is the economic lung of the Poro region in the north of Côte d'Ivoire.
According to the FAO (Food and Agriculture Organisation of the United Nations), *"the industry in Côte d'Ivoire supports a rural community of 100,000 people"*.

The Group has been present in Côte d'Ivoire[12] since 1960, a country with which it has forged very strong links, and has always worked towards its economic development and social progress. The Group's Corporate Foundation has been actively involved since its creation in 2014 through its various programmes focusing on health, education, research and sustainable agriculture.

FOCUS ON...

The Dibra **Health programme** 2023

Following on from the health-care programmes carried out since 2020, in particular during the annual mango campaign in Côte d'Ivoire, the Group's Corporate Foundation financed a number of scheduled medical operations (hernias) and a case of appendicitis. 150 people have also been vaccinated against typhoid fever.



(12) SIIM, the Group's main subsidiary, was created in 1978 in association with Félix Houphouët-Boigny - the father of Côte d'Ivoire's independence, and its 1st President from 1960 to 1993 - who was a shareholder until his death, i.e. for almost 20 years.

FOCUS ON...

The Dibra **Education programme** 2023

Since 2021 and the launch of its "Dibra Education" programme to meet the educational needs of the Poro region, the Group's Corporate Foundation has financed several structuring projects in the localities of mango growers affiliated with Sodipex or Vergers du Nord.

These projects have been established in consultation with its partners there, the local authorities[13] and its Dutch counterpart and co-funder, the Albert Heijn Corporate Foundation. The first project (2021-2022) was the construction of a nursery school, comprising three classrooms fully equipped to meet the needs of schoolchildren, in the town of Sinématiali.

In 2022, the Group's Corporate Foundation financed the renovation of the first school canteen in the village of Tawara, located in the north of Côte d'Ivoire in the Savanes region.

This project was initiated in response to a major challenge in Côte d'Ivoire relayed by the Ivorian education authorities, highlighting the need to expand the supply of school canteens. School canteens make a significant contribution to increasing the country's school enrolment rate[14] .

67%

of schools in Côte d'Ivoire have no school canteen, the majority of which are located in rural areas[15].

In 2023, the Corporate Foundation committed to renovating two school canteens in the primary schools of the villages of Fapaha and Nangowelekaha.

(13) In particular, the Regional Department of National Education and Vocational Training (DRENET) in the Poro region.
(14) The Ivorian Ministry of Education recently set itself the goal of achieving "one school-one canteen".
(15) According to a study by the NGO Social Justice.

FOCUS ON...

The Dibra Access to water programme 2023

In 2022, the Group's Corporate Foundation developed a new area of investment by financing two boreholes in two villages affiliated with Dibra mango producers in the Savanes region: Donassokaha and Sohouo. The purpose of these boreholes was to provide the villagers with a supply of drinking water.

Given the urgency associated with access to drinking water in the villages, the Group's Corporate Foundation financed a new borehole in 2023. It was bored in the village of Tawara, which had already benefited from the renovation of the school canteen at the urging of the DRENET and the chiefdom.

The Dibra Development programme 2023

In 2022, the Louis Omer-Decugis Foundation launched an ambitious project to train mango growers as beekeepers. The overall aim is to introduce beekeeping as a means of diversifying sources of income, while benefiting from the beneficial effects of the natural pollination of mango trees by bees. Covering several sub-prefectures in the Poro region (Korhogo, Tioroniaradougou, Napiéledougou, Sinématiali, Sohouo and Koni), the project involved 33 mango growers who installed 100 beehives in their orchards.

2023 was the first harvest test year, and 438 kg of honey have already been harvested, generating an average additional income of €868 for the beneficiary producers. Given that of the 100 hives, only 72 were actually colonised and only 46 were harvested, the post-launch years promise much better harvests and therefore more substantial additional income in the future for the producers involved.

Dibra coconuts

Serving an industry to ensure Côte d'Ivoire's economic future

Coconuts - the local variety known as the "Great West African" variety, of which Côte d'Ivoire is the world's 3^{rd} largest producer - play a major role in the country's economy and are a perennial cash crop for the people living along the coast of Côte d'Ivoire.

dibra
producteur de saveurs

Le Marché green beans

A valuable asset for the Kenyan economy

The green bean is closely linked to Kenya's economic development, with exports starting in the 1970s, thanks to the country's highly skilled agricultural workers and a European market that is very keen on these green beans. Europe exports almost 80% of the crop. The only country able to produce them all year round, Kenya is now the 4^{th} largest bean producer in the world. Beans are also the country's leading horticultural crop. The Group has been involved in production in Kenya since the late 1990s through its subsidiary Myner Exports.

Le marché

Madagascar lychees

At the heart of human development in Madagascar

In Madagascar, exports of lychees, of which the country is the world's 3^{rd} largest producer and 1^{st} exporter to Europe, provide a livelihood, directly or indirectly, for almost 300,000 people: producers, transporters, agents at packing stations. It is a strategic product for the country's economic and social development.

SUPPORT FOR THE DEVELOPMENT OF PRODUCTION CAPACITY

The Group provides ongoing technical and financial support to its production partners to help them develop into industry leaders and committed players in sustainable agriculture. At the same time, the Group invests in the acquisition of hectares under plantation to consolidate and secure its supplies.

APRIL 2023

Creation of Sopromat, a new packaging station for the Group in Côte d'Ivoire

The commissioning of this station will enable the existing logistics system to be extended to the exportable production of mangoes from Ferkessédougou (capital of the Tchologo region of Côte d'Ivoire, bordering Mali and Burkina Faso). The Group now covers the entire territory of mango production in the Savanes district of Côte d'Ivoire, consolidating its position as the leading exporter of African mangoes, marketed under its Dibra brand.

SUPPORT FOR CIVIL SOCIETY ORGANISATIONS

The Group supports a number of civil society organisations working to develop sustainable and competitive agriculture and agribusiness in developing countries.

SUPPORT FOR THE ENTREPRENEURSHIP - AGRICULTURE - DEVELOPMENT LIAISON COMMITTEE (COLEAD)

SIIM is a long-standing member and director of COLEAD, a network of companies, professional organisations and experts committed to inclusive and sustainable agriculture. As such, COLEAD designs, manages and implements development programmes in the agricultural sector aimed at contributing to the achievement of the Sustainable Development Goals.

COLEAD

SEPT. 2023

Training on the Rainforest Alliance label

In partnership with COLEAD, major training sessions on the Rainforest Alliance label have been organised for lychee exporters and importers involved in the annual campaign. These training sessions took place remotely.

Terrasol pineapple production plantations - Ecuador

Carbon neutrality and the environment

Sustainable agriculture faces the major challenge of feeding the world's growing population while preserving the environment. Aware of the environmental responsibility of its activities, the Group is committed to minimising its impact through its environmental policy. This policy is based on a number of action programmes, distinguishing between upstream phases (product production areas) and downstream phases (Group sites in Europe).

Three key areas have been identified:

1. Environmentally-friendly farming practices
2. A reduced carbon footprint, with a view to achieving the objectives of the Paris Climate Agreement
3. Sites and facilities designed for maximum energy efficiency and a reduced environmental footprint

ENVIRONMENTALLY-FRIENDLY FARMING **PRACTICES**

RATIONAL MANAGEMENT OF INPUTS AND OPTIMUM USE OF RESOURCES

The Group promotes the rational management of inputs (water, pesticides, fertilisers) and the optimal use of resources, starting with water. This is an integral part of its supplier policy, which is distributed to all its partners, who must comply with it, just like their own subcontractors. This policy commits the Group's suppliers, and their subcontractors, to having an environmental certification guaranteeing their good agricultural practices.

The Group does not operate in any protected areas.

Group plantations and/or suppliers with environmental certification

(% of total tonnage)

64.7%

vs. 77.7%

Selvatica banana plantation - Ecuador

IN AFRICA, PRODUCTS FROM SMALL-SCALE FARMING

Several of the Group's products are derived from small-scale farming (see table opposite). In other words, it is small-scale producers, sometimes grouped together (as in the case of West African mangoes), who supply the Group's products, taking them to packaging stations for export to Europe. This not only provides jobs for many farm workers, but also ensures that farming practices are not excessive in any way (low mechanisation, few inputs, etc.).

Products	Characteristics				
Lychees from Madagascar	Small-scale farming	Picked by hand	No inputs No watering	Sulphured for export to European standards	-
Mangoes from Côte d'Ivoire, Mali and Burkina Faso	Small-scale producers	Picked by hand	No inputs No watering	Post-harvest treatment and wax application	Agro-ecology practices, including natural pollination via the installation of beehives
Coconuts from Côte d'Ivoire	Small-scale producers	Picked by hand	No inputs No watering	-	-
Benin Sugarloaf	Small-scale producers	Picked by hand	No inputs No watering	-	Organic farming

The Group also promotes the use of alternative pest and disease control methods as part of an integrated crop and pest management system. Each of its suppliers is committed to supplying only products that do not come from genetically modified strains and do not contain genetically modified organisms (GMOs).

REDUCING
THE CARBON FOOTPRINT

In the second half of 2022, in order to precisely identify its impacts and the levers for action, the Group commissioned a carbon assessment through a Décarbon'action diagnosis using the accounting tool used in France and developed by ADEME (the French Environment and Energy Management Agency). The scope of the analysis took into account all the Group's direct and induced activities over a full year of activity - reference financial year: 2020-2021.

Unsurprisingly, the Carbon Audit revealed that 98% of the Group's greenhouse gas emissions were generated by 3 main items: products (54% of the carbon footprint), logistics flows (40%) and packaging (4%). These are identified areas where the Group has already taken targeted action.

Total GHG emissions
(Scopes 1, 2 and 3)

97,000 tCO_2e

Carbon intensity indicators

701 kg CO_2E	**0.81 tO_2E**
per €k of revenue	share of fruit sold

REDUCING GREENHOUSE GAS EMISSIONS FROM UPSTREAM AGRICULTURAL ACTIVITIES (54% OF THE CARBON FOOTPRINT)

Launched in 2020, the Group's carbon neutrality programme aims to achieve carbon neutrality for its main products by 2050. The Group's Extra Sweet pineapple from Ecuador (Terrasol brand) is the first product to have started decarbonising its value chain and, in summer 2021, to become the world's first zero-carbon pineapple, from the plantations to the facilities at Rungis.
Since the implementation of its five-year plan (2020-2025) to reduce its greenhouse gas emissions, with a target of -20% in the production phase by 2025, Terrasol pineapple has already significantly reduced its carbon footprint, going from an emissions index (kg CO_2/kg of pineapple) of 0.12 in 2021 (2020 data) to 0.113 in 2023 (2022 data).

In 2023, the Group's decision to export this pineapple without its crown also helped to reduce its carbon footprint while allowing the crown to be reused directly in plantations, depending on the case and climatic conditions, as a replant or organic fertiliser.

In 2021, a 'Terrasol Impact' carbon offset programme was launched to compensate for the carbon emissions generated by the pineapples from Ecuador. In the first year, a UN project to finance a hydroelectric power station in Brazil and a programme to preserve the Limon Indenza primary forest benefited from funds linked to offsetting.
Since 2022, the Group has decided to allocate all carbon offset funds to the Jocotoco Foundation, an Ecuadorian NGO that manages the Tapichalaca nature reserve.

REDUCING GREENHOUSE GAS EMISSIONS FROM TRANSPORT (40% OF THE CARBON FOOTPRINT)

The issue of sustainable transport is inseparable from the Group's commitment to responsible logistics, with the transport of goods **(88.8% by sea, 7.9% by air and 3.3% by land)** at the heart of its business model. A number of solutions have been implemented to minimise the impact of transport on the environment, bearing in mind that this is the activity that emits the most greenhouse gases.

- Selecting shipping partners committed to environmental protection and the energy transition

The Group is aware of the impact of maritime transport on the environment, but also of the progress made by the sector in this area. All the shipping companies involved in the transport of our products have implemented responsibility policies that include targets for significantly reducing their environmental footprint.

When selecting its shipping service providers, the Group is just as vigilant about CSR initiatives as it is about the strong guarantees provided by these same shipping companies in terms of economic efficiency and the performance of their equipment in maintaining product quality: strict compliance with the cold chain, exemplary health and hygiene practices, traceability and transparency of processes, etc. The Group and its partners work together to achieve an overall performance that is sustainable, balanced, responsible and mutually beneficial.

- Restricting the use of air transport to return freight or passenger flights.

The flights used to transport goods in the "by air" ranges are almost exclusively return freight flights or flights associated with the capacity offered by the holds of passenger aircraft.

In 2023, the Group continued its efforts to reduce the carbon footprint of its products linked to air transport by reducing certain routes in favour of sea transport.

REDUCING GHG EMISSIONS FROM PACKAGING (4% OF THE CARBON FOOTPRINT)

Reusing, eco-designing and recycling the packaging used by the Group to deliver its products are ways of reducing its environmental footprint.

To this end, the Group has been taking the following steps for several years to limit the impact of its packaging on the environment.

CARDBOARD & CORNER BOARD

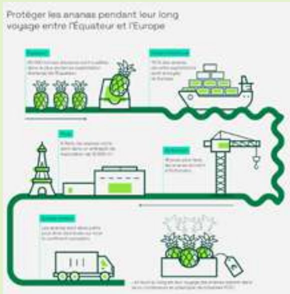
100% of the cardboard packaging used is recyclable.

100% of the cardboard used for mangoes and pineapples is FSC.
The corner boards used in the Group's warehouses come from circular channels.

SIIM is a partner of IFCO, the world's leading supplier of reusable bins. Whenever possible, cardboard packaging is replaced by IFCO bins, which help to preserve product quality while promoting sustainable transport packaging.

Read the SIIM/IFCO case study on the preservation of fresh pineapples: *"protecting fresh pineapples during transport".*

IFCO



FLOWPACK

Our flowpack packaging is made of single-material polyethylene (PE). A material that, by definition, is 100% recyclable.

Since 2022, the Group has been developing recyclable cardboard solutions to replace flowpack packaging wherever possible.

BANDS

Since 2020, coconut bands have been 100% biodegradable. In addition, limes and lychees (2021) are packaged in cellulose nets.

Since 2022, the banana sector has been replacing flowpack packaging with bands, considerably reducing the environmental impact of its packaging.

ENERGY EFFICIENCY
OF THE FACILITIES

The Group has three sites in France: I1, located in the warehousing area of the Paris-Rungis International Market (MIN), the wholesale sales units located in D2 of the MIN's physical market, and the Sorgues platform, located north of Avignon.

I1

The I1 ripening and packaging platform, opened in September 2020 at the Rungis MIN, was designed with a view to keeping energy consumption to a minimum by installing major modern and innovative systems:

I1 Warehouse - SIIM, Rungis, France

AIR TREATMENT

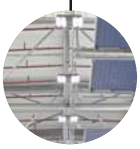
The air handling units (AHUs) installed in the platform reduce the buildings' energy consumption by recycling indoor air combined with outdoor borrowed air.

COLD PRODUCTION

The cold production system, consisting of three ammonia (NH3)/ glycol water chillers, provides a cooling capacity of 3,800 kW with a reduced environmental impact: freon gases are no longer used in the process. It also features two water cooling towers that combine the energy efficiency of low-energy axial fans with the performance of counter-current heat exchange. This is complemented by a free cooling system which, by allowing outside air to enter when the temperature is below 8°C, limits the use of energy resources needed to produce cold for the systems in winter.

RIPENING

The reversible air technology used, coupled with centralised ventilation and the latest-generation room control systems, enables energy savings estimated at over 30% compared with a traditional system, while maintaining greater efficiency in the ripening cycle.



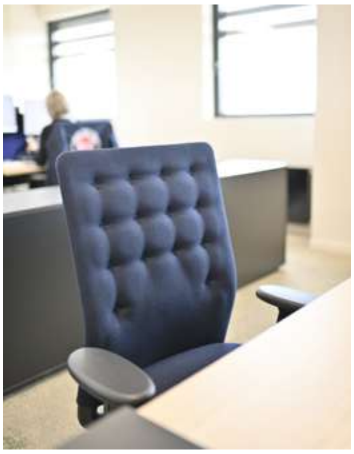
LIGHTING

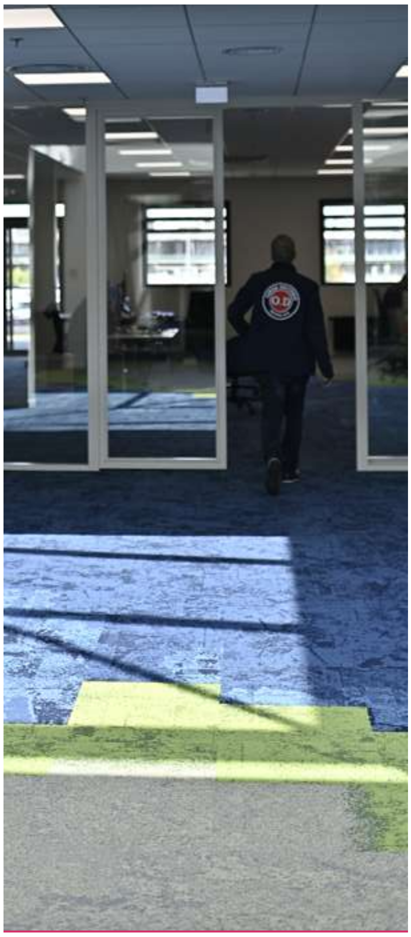
The building housing the ripening and packaging warehouse has been designed to allow natural light to penetrate most of the work areas for the physical well-being - respecting the biological clock - of employees. The lighting is then supplemented by an individualised management system for the LED lighting, the power of which adjusts automatically to the needs of the selected location.

RESPECT FOR THE ENVIRONMENT IN THE DESIGN OF PREMISES

Particular attention was paid to the materials used to fit out the Group's office space at I1. For the offices in the 12,000 m² platform at the Rungis MIN, the Group decided to call on Bene, a company offering sustainable fittings - products with a reduced carbon footprint, wood-based materials from sustainable forestry, innovative and ergonomic features. Vitra's armchairs also meet stringent sustainability requirements, with a particular focus on the efficient use of resources throughout the supply chain. Vitra has been ISO 14001 certified since 1997.

The carpet tiles, chosen to evoke the oceans and lands that exotic products cross on their way to Europe, come from Interface, the world's first flooring manufacturer to sell only products that are carbon-neutral over their entire life cycle. In particular, the carpet tiles are made from a bio-composite, a mixture of bio-sourced and recycled materials with a negative net carbon footprint.





I1 Offices - SIIM, Rungis, France

bene vitra.

Installation of regulators in the I1 ripening chambers at Rungis and Sorgues

FEB. 2023

Reduced power consumption in the ripening chambers during the ripening cycles, thanks to the use of regulators that modulate the speed of rotation of the fans to suit the different ripening phases.

REDUCING THE
ENVIRONMENTAL FOOTPRINT

WASTE MANAGEMENT AND RECYCLING

The Group's main waste at the Rungis MIN is recycled in conjunction with Semmaris, the Market manager, and its partner Veolia. It breaks down as follows: composted organic waste, recycled cardboard and plastics and collected wood. The I1 platform has a closed and ventilated room dedicated to waste management. This room is equipped with a compactor.

TRANSPORT POLICY

The following rules apply to travel by Group employees: for journeys to and from the office, only public transport costs are reimbursed by the company (up to 50%). For journeys of less than 3 hours within France, priority should be given to rail travel. For journeys of more than 3 hours within France or abroad, air travel is authorised.

Bus station - Rungis International Market, France - Photo credit : Semmaris

AUTOMOTIVE FLEET

100% of the vehicles in the Group's automotive fleet are 100% hybrid leased vehicles.

RECYCLING CIGARETTE BUTTS

The Group installed the Cy-Clope solution around its I1 building at the Rungis MIN to improve the collection of cigarette butts and, above all, ensure that they are recycled.

Thanks to the energy recovery process, 100% of the cigarette butts collected were used.

Results after 3 years of installation

Number of cigarette butts collected and 100% recovered

98,000

Energy produced

37 kWh

Cy-Clope
Une meilleure gestion des zones fumeurs

Packaging of Terrasol pineapples - SIIM, Rungis, France

Responsible employment

The Group respects a number of major universal principles, such as the Universal Declaration of Human Rights and the International Labour Organisation (ILO). It also acts in compliance with the rules associated with the legislation of the countries with which it trades and with its sector of activity (Collective Agreement of the Wholesale Trade of 23 June 1970 (France).

DUTY OF VIGILANCE

The Group is fully aware of the vulnerability of young workers in the agricultural sector and has chosen to apply the BSCI code of conduct on the subject. Furthermore, through its social policy, the Group aims to prevent child labour, forced labour and, in general, to not be complicit in human rights violations.

Each supplier and partner must undertake to comply with the Group's social policy.

EMPLOYMENT

All new hires within the Group are on permanent contracts, except when they are recruited for a special project of limited duration.

Percentage of workforce on permanent contracts

100%

VS 100% in 2022

SUBCONTRACTING - TEMPORARY WORK

Temporary employment is an integral part of the Group's business. This mainly concerns the workforce involved in packaging for the SIIM division. It fluctuates upwards or downwards as a result of workload peaks or the launch of new projects for which it is difficult to determine the skills required and the number of people needed.

When using subcontractors or temporary workers, the Group has selected HR service providers on the basis of their social practices and the quality of their services (recruitment, pay policy, etc.).

In the event of business continuity necessitating the use of temporary staff, the people concerned are systematically offered the possibility of converting their temporary contract into a permanent one, provided they have worked effectively and successfully.

Temporary employees benefit from the same working conditions as other Group employees (provision of clothing, cafeteria access, access cards to the Rungis MIN, etc.) and annual payment of the value-sharing bonus. In addition, they all follow the health and safety training programme as soon as they join the Group.

Banana packaging - SIIM, Rungis, France

Share of temporary workforce

20.4%

VS 15.9% in 2022

Building D2 - Anarex - Rungis, France

Universal transfer of Anarex's assets to Bratigny

APRIL 2023

On 1 April 2023, Anarex, which was acquired in December 2021, was merged (universal transfer of assets) into Bratigny. The teams of the two companies now work together in the Bratigny sales unit in hall D2 of the Rungis MIN.

FREEDOM OF ASSOCIATION AND EFFECTIVE RECOGNITION OF THE RIGHT TO COLLECTIVE BARGAINING

The members of each company's works council are elected for a 4-year term. They meet at least once a month with general management and the human resources department. Minutes of these meetings are systematically drawn up and made available to all employees.

Percentage of workforce in France operating under collective agreements	Rate of employee departures
100%	**24.5%**
VS 100% in 2022	*VS 27% in 2022*

2024 goal : Creation of an Economic and Social Unit (ESU) within the Group

CIRCULATION AND DISSEMINATION OF INFORMATION

The Group has developed several communication channels to keep its employees and key stakeholders informed:

· **Letters and emails from general management and comex members.** These varied but regular communications are designed to provide information about the company's main events (results announcements, strategic events, audits, the arrival of a new employee, organisational changes, internal events, special commercial or internal achievements, etc.).

· **The monthly newsletter** "***Operation Inside***". In a more light-hearted tone, the Group newsletter published each month by the communications department offers a review of the month's highlights, as well as games for Group employees. It also regularly gives employees the chance to have their say.

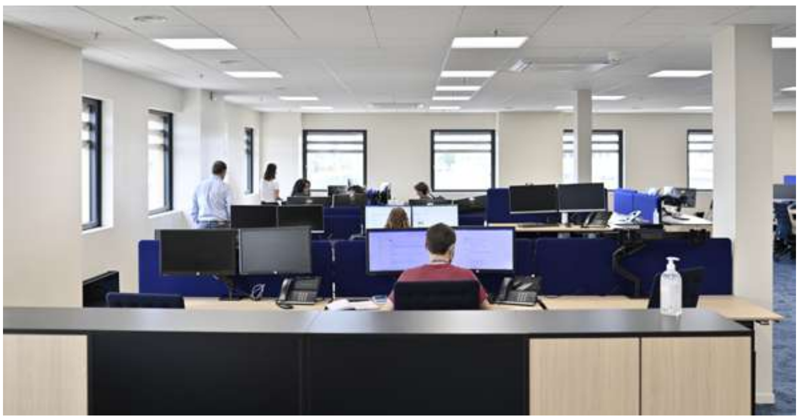
· **Press releases.** They keep all the company's external stakeholders informed, in particular the media and the world of finance.

· **Social networks.** The Group is present on LinkedIn, Instagram and YouTube.

WORKING ENVIRONMENT

The Group aims to foster a pleasant working environment for its employees. The ergonomics of the premises and workstations have been designed with this in mind.

Employees also have free access to coffee makers and kettles in all the social areas of the various premises (I1, Sorgues, D2 sales units).



Building I1 offices - SIIM, Rungis, France

DEVELOPING
SKILLS AND KNOW-HOW

TRAINING WITHIN THE GROUP

The Group has set up a training plan to support the development of skills and maintain the employability of its employees.

In 2023, the main thrusts of this training plan were:

- safety,
- quality,
- sales negotiation,
- personal development,
- IT and industrial tools,
- languages: English, Spanish, sign language.

Quality training - SIIM - Rungis, France

Training rate of the workforce

44.2%

VS 21.3% in 2022

Average number of training hours per employee

10.5

VS 8.9 in 2022

Total number of training hours

1,894

JAN. 2023

Launch of the "E-Learning & Me" section in the Group's newsletter

In January 2023, a new section entitled "E-learning & Me" was added to the Group's monthly newsletter. Each month, this section offers a free e-learning training plan, selected by the Human Resources department, with the aim of stimulating a learning culture within the Group via e-learning, and facilitating the development of employees' knowledge on general topics of interest to a wide audience. Themes proposed for FY 2023: "Manage your time effectively", "Excel: the basics", "Reinforce your spelling skills", "Artificial Intelligence for everyone", "Your first steps in French Sign Language (LSF)", "Microsoft Teams", "Review of the Highway Code", "Everyday movements and postures".

LITERACY

Since 2021, the Group has been offering literacy courses to its employees on a voluntary basis. *"We had noticed that some of our warehouse staff could not read or write, or could only do so to a limited extent, and that this was penalising them in both their professional and personal lives. In particular, the language barrier prevented them from gaining access to more senior positions, despite their skills being recognised by their managers and their motivated desire to progress in their jobs. We therefore decided to offer them the chance to take weekly classes (2 hours a week) with a French teacher"*, explains Sylvie Bican, Human Resources Director.

Literacy is a driver of human development - according to UNESCO, literacy even has a "multiplier effect" in empowering people - insofar as it enables better integration into working life and, more broadly, into social life.

Total number of of literacy class hours

120

for 6 interns

VS 30 in 2022

E-LEARNING

2024 goal

Acquisition of an e-learning solution to continue and professionalise the development of individual learning initiated in 2023.

A SAFE WORKING
ENVIRONMENT

Today's sustainable companies must be able to offer employees a pleasant working environment that safeguards their health and safety.

EPI order picker and banana ripener SIIM

HEALTH AND SAFETY

The Group has introduced strict health and safety rules that are presented to employees as soon as they join the company. Listed in the welcome booklet, they include specific rules to be respected, as well as the usual precautions, and procedures to be followed in the following areas: personal hygiene, washing and disinfecting hands, personal protective equipment, illnesses/injuries, use of jewellery, tobacco and alcohol, food and drink, glass etc.

There is also a formalised fire safety procedure that employees are familiar with. It is also detailed in the welcome booklet. Several Group employees have been trained as first-aiders in the workplace (FAW). They are present both in the offices and in the warehouse. Two fire drills are organised each year to ensure that staff react appropriately and that the procedure is fully operational.

OCCUPATIONAL RISKS

All occupational risks are covered in the Single Occupational Risk Assessment Document (SORAD), which is updated annually and presented to staff representatives.

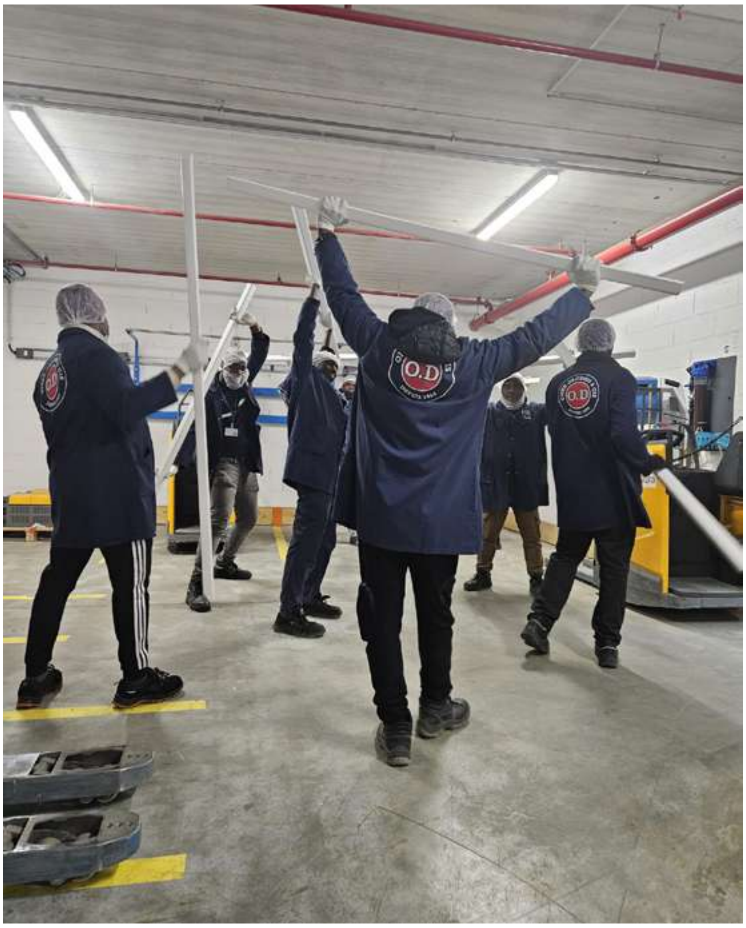
MAY 2023

Formation of a team of first aiders in the workplace (FAW)

Around ten employees volunteered to take part in the two-day training course held on 16 and 17 May 2023 at the Group's head office to form a team of first aiders in the workplace (FAW). The training, which alternated between practical and theoretical sessions, taught the volunteers the skills and techniques they would need to provide first aid to any victim of an accident in the workplace, as well as helping to prevent occupational hazards within the company.

SAUVETEUR SECOURISTE DU TRAVAIL

Muscle warm-up session - SIIM, Rungis, France



IMPROVING HEALTH BY COMBATING MUSCLE TRAUMA

Since 2016, the Group has been offering muscle warm-up sessions to its morning production teams - I1 warehouse. Led by a certified sports coach, these physical preparation sessions aim to prevent muscle damage and thus improve employees' health. The sessions are open to all employees (permanent and temporary) in the warehouse's mango, banana, flowpack and packaging sectors, i.e. **an average of around twenty employees.**

Muscle warm-up sessions organised in 2023

482

2 sessions of 10 minutes per day over 241 days

VS 462 in 2022

2024 goal

Organisation of noise measurement to accompany the installation of new equipment in the I1 warehouse and prevent risks associated with exposure to noise.

HEALTH AND SAFETY: MONITORING OF KEY INDICATORS

Indicators	2023	Vs N-1
Number of workplace accidents over the period [16]	15	18
Accident frequency rate	58.8%	58.5%
Accident severity rate	5.9%	4%
Absenteeism rate due to work-related illnesses and accidents	9%	7%
Accident frequency rate among temporary workers	0%	0%

2024 goal

Organisation of a new “Movements and postures” training course for all Group employees (warehouses, offices).

(16) Excluding commuting accidents (1 in 2022)

A FAIR AND EQUITABLE COMPENSATION SYSTEM

SALARY POLICY

A sustainable company ensures that its employees enjoy good working conditions. This includes a compensation system that is appropriate and in line with the company's performance. In all cases, basic compensation is defined according to the pay scale established by the company. This scale is positioned above that of the Group's collective bargaining agreement (Collective Agreement for Wholesale Trade).

Within the Group, in addition to the basic compensation offered to each employee, several incentive bonus schemes have been put in place, such as value-sharing, co-optation, birth and marriage/PACS bonuses. In addition, there are exceptional bonuses, the award of which is not formalised, in recognition of individual performance. It should be noted that the value-sharing bonus is also paid to temporary staff working for the Group during the financial year in question.

Bonuses for managerial staff are awarded after the achievement of objectives validated during the annual appraisal interview (AAI).

Percentage of the workforce having an individual annual appraisal interview

100%

VS 100% in 2022

SOCIAL PROTECTION

With regard to social protection, the Group has introduced a number of measures:

• Management and non-management employees are covered by the Group's mutual health insurance scheme. This extends to the employee's spouse and children at no extra cost.

• The employee benefits scheme is designed to enable employees to deal materially with the consequences of illness, disability or death.

Percentage of workforce covered by a mutual health insurance/employee benefits scheme

100%

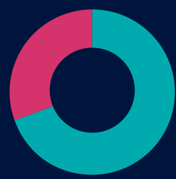
VS 100% in 2022

Sales units - Bratigny, Hall D2, Rungis, France

INCLUSION AND PROMOTING
DIVERSITY WITHIN TEAMS

A sustainable company is an inclusive company. The Group's social policy, which covers the life of every employee from the time they are recruited until they leave the company, strongly rejects all forms of discrimination, as specified by French law (cf. Article L.1132-1 of the Labour Code) and the international conventions to which France is a signatory. On the contrary, it strives to encourage and promote diversity within its teams.

181
EMPLOYEES



Men: 69.6%
Women: 30.4%

WOMEN AND MEN IN THE GROUP IN 2023 *

Breakdown of the workforce by country

France	176
Spain	2
Côte d'Ivoire	3

Average age

41.3 YEARS

Breakdown by age

0 to 25	5.5%
26 to 35	30.4%
36 to 45	24.9%
46 to 55	28.2%
56 and over	11.0%

Disabled employees**

8.3%

Permanent contracts

99.4%

Employee turnover

24.5%

Employees who benefited from an annual appraisal interview

100%

Non-permanent workforce[17]

20.4%

New hires

45

Training training hours

1,894

Breakdown of the workforce by entity

OD Ressources	73
OD&CIE	29
Bratigny	41
Sopromat	3
SIIM	33
SIIM Spain	2

(*) The data presented, excluding the breakdown of employees by country, relate solely to employees in France

(**) Average rate for Group companies (excluding foreign subsidiaries)

I1 Warehouse - SIIM, Rungis, France

Gender pay gap

11.0%

VS 13.4% in 2022

(17) Non-permanent workforce at year-end (FTE: fixed-term contracts, temporary staff, apprentices)

I1 Warehouse - SIIM, Rungis, France

ENCOURAGING DIVERSITY IN TEAMS

The Group has always promoted diversity of origins, backgrounds, profiles and career paths within its teams.

23 nationalities were represented in the Group in 2023 (vs 20 in 2022).

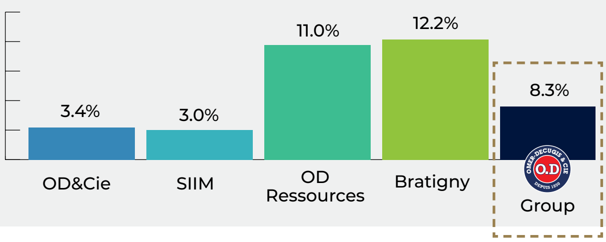
In addition, the Group has always recruited and integrated foreign employees. Aware of the difficulties encountered by these employees in complying with government regulations, it assists them in renewing their residence permits and undertakes to meet all the administrative conditions required for renewal (certificates, payment of employer's tax, etc.). It also endeavours to provide them with all the support they need, particularly administrative support, to help them integrate fully into society.

INCLUSION AT THE HEART OF SOCIETY

The Group has taken a proactive approach to the issue of disability, with the aim of meeting its obligations as a responsible company and integrating a number of disabled employees. Its priority quantitative objective is to reach 6% of its payroll. The qualitative objective is to normalise the presence of disability within the company, in particular by raising employee awareness. In addition, the Group provides its disabled employees with the facilities they need to ensure that their careers progress smoothly within the company (e.g. the presence of a sign language interpreter during the annual appraisal interviews of the employees concerned).

In 2023, **8.3% of the Group's workforce was disabled.** This constantly rising rate reflects the efforts made over several years to expand the recruitment of people with disabilities in all the Group's entities. This is a significantly high rate if we consider the difficulties encountered in attracting and retaining disabled people at Rungis MIN, where the working environment is not without its constraints and particularities - sometimes atypical working hours, carrying loads, etc.

Percentage of disabled employees by entity (%)



Chronology of a long-term commitment

2012 When building its head office (C3 premises) at the Rungis International Market, the Group ensured that it was fully compatible with disabled access standards and had the premises audited by a third-party organisation, the RQTH (Recrutement Qualifié de Travailleurs Handicapés - Qualified Recruitment of Disabled Workers) employment agency, which specialises in recruiting disabled employees.

2015 The Group committed to AGEFIPH's COACHandicap scheme. The aim is to speed up the recruitment of disabled workers.

2018 In collaboration with AGEFIPH, the Group commissioned THOMPOUS, a Lyon-based firm specialising in disability management, to carry out a disability diagnosis. This assignment lead to the implementation of an action plan within the Group, raising awareness of disability issues among Group employees. In terms of recruitment, the selection of disabled profiles has become compulsory during the candidate search phase.

2020 SIIM joined the project to promote employers' commitment to disability. A working group commissioned by the Secretary of State for Disabled People and the Ministry of Labour, led by AGEFIPH in conjunction with the DGEFP, aimed to create a label to distinguish companies working to expand disabled employment in France. The work was interrupted in spring 2020 due to the health crisis linked to the Covid-19 epidemic.

2023 Launch of the first French Sign Language (LSF) training sessions within the Group.

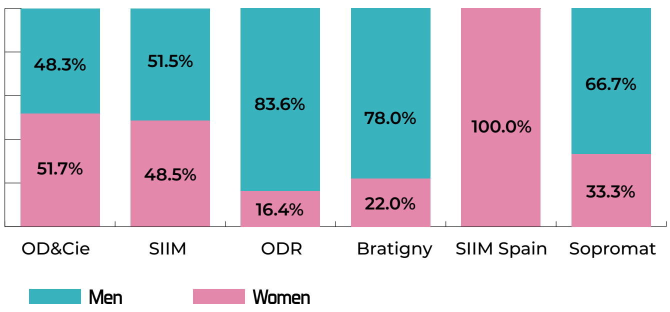
2024 goal

The Group's participation in the DuoDay initiative to promote the employment of people with disabilities.

PROMOTING GENDER EQUALITY

The Group has always been careful to ensure equal treatment for all its employees, regardless of gender, but also to promote the recruitment of women in a sector that has traditionally had a low proportion of women.

Gender breakdown by company



Launch of sign language training sessions

In the spring of 2023, the Human Resources Department launched a sign language training course after enthusiastic support from employees.
The first session took place in March.

PROMOTING THE INTEGRATION OF PEOPLE WHO ARE LESS LIKELY TO FIND WORK, WITH A REGIONAL FOCUS

Since 2016, the Group has been committed to promoting the social inclusion of people who are less likely to find work and integrated into the work integration programme of Potager de Marianne, the Groupe SOS work integration site (formerly the ANDES work integration site) located at the Rungis MIN.

As part of this commitment, the Group undertakes at the very least to recruit trainees from Potager de Marianne every year, and to offer them permanent employment if their training periods are successful for both sides.

11 interns have joined the Group since 2014, 50% of whom have gone on to join the Group on permanent contracts.

In 2023, 4.5% of the Group's employees came from the ANDES integration project.

PROMOTING INTERNSHIPS IN COMPANIES

Welcoming interns is part of the Group's commitment to openness. It is an opportunity to present the Group's business to young people and give them the chance to gain initial professional experience in line with their schooling (compulsory internship to get to know the company (3rd class), introductory internship, operational internship, professional retraining internship, etc.). It's also an opportunity for the company's employees to share their day-to-day professional experiences and to inspire people to take up vocations or choose a career path.

In 2019, aware of the difficulties encountered by young secondary school pupils (3rd class) in finding a company to host their compulsory work experience placement, the Group set up a special programme for the children of its employees.

In 2023, the Group welcomed 13 interns, including one person undergoing professional retraining.

QUALITY OF
LIFE AT WORK

WORK-LIFE BALANCE

The Group is careful to provide working conditions that enable employees to balance their personal and professional lives, and to adapt their working hours and place of work to their personal constraints.

Part-time work and teleworking are opportunities offered to employees who request them, subject to validation of feasibility by management.

GROUP BENEFITS

In addition to its legal obligations (mutual health insurance and employee benefits schemes in particular), the Group offers its employees services designed to facilitate and improve their daily lives at work.

A COMPANY DAYCARE SERVICE

The Group is directly involved in the daycare project launched by the Rungis MIN - Vincent Omer-Decugis, the Group's Chairman and CEO is the patron - which officially opened its doors in September 2020. Of the 39 cots available, the Group has reserved 3 for its employees. This initiative is part of the Group's social policy, which aims to make everyday life easier for employees and young parents.

La Maison Bleue
Réinventons la crèche

A COMPANY RESTAURANT

Maquis Mont Korhogo
RESTAURANT

The Group wanted to integrate a catering service dedicated to its employees into its premises at the Rungis MIN.
Located on the ground floor of the Group's head office, the company restaurant opened in October 2020 after the new I1 ripening and packaging platform became operational.
Symbolically named "Maquis Mont Korhogo"(18) in homage to the Group's historic links with Côte d'Ivoire, the name of the company restaurant refers both to the famous "maquis", emblematic and essential places for meeting and exchange in Ivorian culture, and to the granite massif of volcanic origin that dominates the town of Korhogo.

The 60-seat, 200-cover restaurant serves healthy, well-balanced dishes at a cost to employees of between €3.5 and €6, and delivers on its triple promise of 100% fresh products, 100% Rungis products and dishes cooked on site.

Event: every year, a Christmas meal is offered to employees. To mark the occasion, a special menu is designed by the catering service provider at Maquis Mont Korhogo, the Group's in-house restaurant!

(18) Maquis Mont Korhogo is the first company catering service to be set up at the Paris-Rungis International Market.

CREATING MOMENTS OF CONVIVIALITY

In 2023, the Group supported the initiative of one of its employees to take part in the "La Parisienne" sporting event. A women's team represented the Group in the 2023 edition of the legendary race through the streets of Paris.

La Parisienne

Food at the heart of society

1 PAS DE PAUVRETÉ

2 FAIM «ZÉRO»

8 TRAVAIL DÉCENT ET CROISSANCE ÉCONOMIQUE

17 PARTENARIATS POUR LA RÉALISATION DES OBJECTIFS

COMBATING
FOOD WASTE

The Group is actively committed to combating food waste through the rational management of its subsidiaries' unsold and out-of-date products, in order to supply the solidarity grocery shops with fresh, quality products on a daily basis.

Since 2016, SIIM and BRATIGNY have committed to supplying their referenced partners (ANDES (Association Nationale Des Épiceries Solidaires - National Association of Solidarity Grocery Shops) or the RESTOS DU CŒUR) with their unsold and downgraded products every month, at least a third of which can be redistributed.

In 2023, 9,144 parcels were donated to ANDES and RESTOS DU CŒUR, respectively.

Breakdown of 2023 donations

Organisation	Products	Total quantities donated by product
ANDES/GROUPE SOS	Limes	202 parcels
RESTOS DU CŒUR	Mangoes Bananas Avocados	6,025 parcels 1,535 parcels 1,382 parcels

Bratigny: donations of parcels to the ANDES association

For more than 15 years, the Group has been limiting the amount of organic waste generated by its activities through a number of measures:

- **Market segmentation** that allows fresh fruits and vegetables to be consumed through different channels (supermarkets, wholesalers, retailers, the fresh-cut industry, the fruit juice industry, etc.), responding to different expectations in terms of product maturity.
- **Collaboration with solidarity grocery shops** that promote the consumption of fruit by the most disadvantaged (Potager de Marianne/ Groupe SOS, Restos du Cœur) or with companies specialising in the management of unsold produce (Phénix).
- **Recovery of bio-waste** through a methanisation contract with Semmaris.

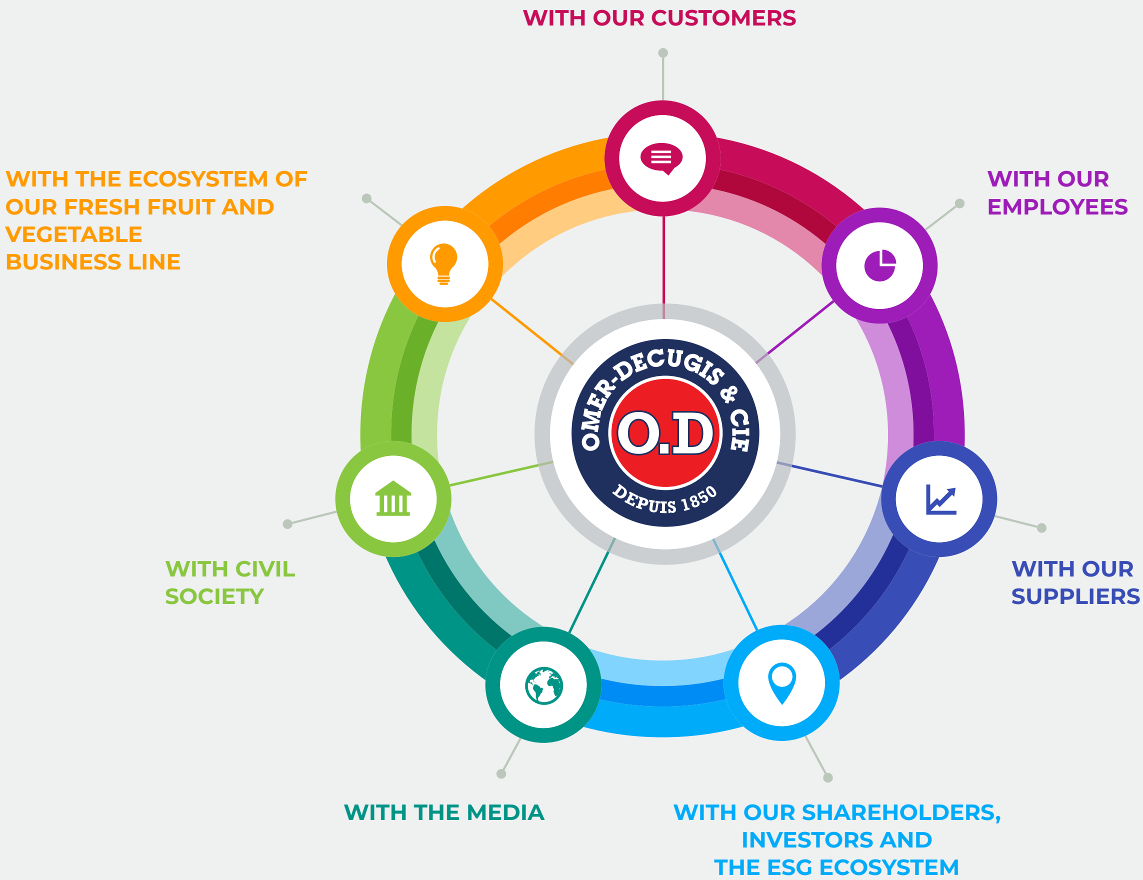
THE HEALTH OF
EUROPEAN CONSUMERS

In its own way, the Group is helping to bring more plants to the plates of European consumers. This has been an underlying trend for several years now, driven primarily by the desire for the health benefits of fruits and vegetables - sources of vitamins and minerals, rich in fibre, low in food energy, etc. Especially as **obesity is responsible for 10 to 13%[19] of deaths** in Europe, and over time has become a real public health issue. It is also a risk factor for chronic diseases (diabetes, high blood pressure, cardiovascular and respiratory diseases, etc.). **Since 2001, France's National Nutrition and Health Programme (PNSS), which is widely publicised by the media, has recommended eating 5 fruits and vegetables a day.**

(19) Source: Ministry of Solidarity and Health website

ONGOING DIALOGUE WITH STAKEHOLDERS TO PLAY AN ACTIVE ROLE AS A **REGIONAL PLAYER**

The Group maintains a sustained and regular dialogue with its stakeholders through a number of mechanisms in order to be an active and permanent contributor to its territory.



Central customer area 2023, Ile de France

Fruit Attraction 2023, Madrid

Fruit Logistica 2023, Berlin

Raising awareness of logistics careers among young people on Universal National Service

MARCH 2023

As part of an initiative led by Semmaris, the Group welcomed a group of young people on Universal National Service (UNS)*[20] on Wednesday 1 March 2023 to introduce them to the I1 warehouse and raise their awareness of the logistics professions. This visit is part of their first team-building trip, which is part of the national programme designed to help young people become active citizens, in particular through the discovery of new horizons (territories, people, activities, commitments).

WITH OUR CUSTOMERS

- **Nearly 140,000 tonnes of fresh fruit and vegetables distributed**
- **Customer trade fairs:** more than 20 stands manned by customers and/or their purchasing groups at trade fairs
- **Joint communications operations:** 2 BtoC partnerships in France
- **Service rate: 97.5%**
- **1 sponsorship programme** co-funded since 2018 with the Corporate Foundation of a Dutch business partner. Amount of co-financing in 2023: €36,000

WITH OUR EMPLOYEES

- **Compensation: €11.4 million**
- **Dialogue with employee representative bodies**
- **Internal newsletter "*Operation Inside*"**
- **Organisation of events:** women's team in the "La Parisienne" race

WITH OUR SUPPLIERS

- **Responsible purchasing policy:** supplier surveys and certifications

WITH THE MEDIA

- **Participation in several reports and TV programmes, publications in the specialist press**

WITH CIVIL SOCIETY

- **COLEAD (Liaison Committee for Entrepreneurship, Agriculture and Development)**
- **ANDES (National Association of Solidarity Grocery Shops)**
- **Louis Omer-Decugis Foundation programmes**

WITH OUR SHAREHOLDERS INVESTORS AND THE ESG ECOSYSTEM

- **Investor conferences and presentations:** 2 investor forums + 2 Société Française des Analyses Financiers (SFAF - French Society of Financial Analysts) remote conferences
- **Euronext:** member of the user committee for small and mid-caps
- **Non-financial agency ratings:** EthiFinance ESG Rating Group 2023 campaign: 80/100 (-3 points) + EcoVadis SIIM 2023 (71/100) - gold medal

WITH THE ECOSYSTEM OF OUR FRESH FRUIT AND VEGETABLES

- **International F&V Trade Fairs**: 2 events (Fruit Logistica - February), Fruit Attraction - October)
- **Semmaris:** organisation of an awareness-raising campaign on logistics careers for young people on Universal National Service (UNS) + numerous sectoral and multi-sectoral collaborations.
- **AIB (Interprofessional Banana Association):** participation in the national "#Ilsontlabanane" campaign
- **FreshFel (Association representing the interests of F&V players at European level)** Director elected by the UNCGFL
- **SFL (Union of fruit and vegetable wholesalers at Rungis):** Director elected by member wholesalers
- **UNCGFL (National Union of Fruit and Vegetable Wholesalers):** Guest director, Collège Carreau
- **INTERFEL (French fresh fruit and vegetable trade association):** Member of the International Commission
- **UFMB (French Union of Banana Ripeners)**: Chair
- **UDE (Rungis Warehouse Union):** Chairmanship and participation in the year's work
- **Rungis Groupement Employeurs:** Director
- **CSIF (Trade Union of French Importers of Fresh Fruit and Vegetables)**: Director and treasurer
- **CAIFL (International arbitration chamber for fruit and vegetables)** Chair
- **CAIP (International Arbitration Chamber of Paris)**: Vice-Chair and Director

2024 goal

- In partnership with the UFMB (French Union of banana ripeners), participation in the definition and launch of the "certifier/ripener" training programme at the Rungis Academy, the Rungis Market training centre.

(20) Universal National Service is intended for all young French men and women between the ages of 15 and 17. It includes a team-building trip and a general interest mission.

CREATING
ECONOMIC VALUE IN FRANCE

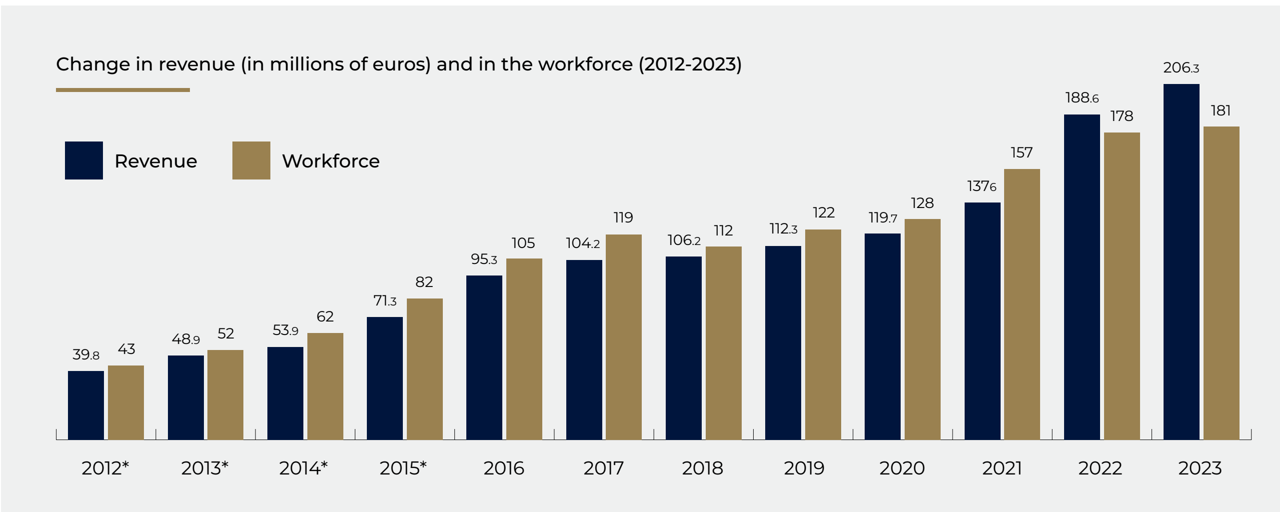
PRODUCTS AT THE HEART OF CONSUMER NUTRITION

Not only is the banana a strategic element in the development of producing countries, it has also become a staple product for consumers, particularly in France, where it is the 2nd most consumed fruit. Its nutritional qualities and affordability make it a safe haven for all households, whatever their income level.

Generally speaking, tropical fruit has become a staple in household consumption, helping to diversify the flavours on the plate while helping to meet the need to eat more fresh fruits and vegetables every day for health reasons and a balanced diet. Vegetables and fruit contain important nutrients (fibre, minerals, vitamins) that can reduce the risk of disease, particularly heart disease.

GENERATING INCOME AND EMPLOYMENT

The continuous growth of the Group's activities has always been accompanied by the creation of stable jobs (100% permanent contracts) in France, particularly in its historic employment area: the Paris-Rungis International Market, but also now in Sorgues, in the Vaucluse department.



(*) Reconstituted consolidated net revenue - unaudited

www.omerdecugis.com

Producteur de saveurs depuis 1850

OMER-DECUGIS & CIE
O.D
DEPUIS 1850

Paul Omer-Decugis - Head office Omer-Decugis Group, Rungis, France

Governance and business conduct

Omer-Decugis & Cie is a French public limited company with a Board of Directors. The Board of Directors, which has not chosen to separate the functions of Chairman of the Board and Chief Executive Officer, is made up of 9 members with diverse and complementary skills. It has internal rules, which can be consulted on the Group's website.

It has two specialised committees: a Governance and Compensation Committee and an Audit Committee. Three directors are independent. Two directors are CSR sponsors.

The Group has chosen the Middlenext Code as its reference governance code.

middlenext

AN OPEN, INDEPENDENT AND DIVERSE
BOARD OF DIRECTORS

BOARD OF DIRECTORS' EXPERTISE AND EXPERIENCE

The members of the Board of Directors have diversified but complementary skills and expertise.

Areas of expertise/number of directors (excluding Chairman and CEO) sharing expertise

Agriculture (F&V and fresh)	5/8
International trade	6/8
Emerging countries (Africa, South America)	5/8
General management	5/8
Multicultural	5/8
Finance	3/8
Operations/Supply chain	5/8
Quality/CSR	2/8

2023 KEY FIGURES

Independent directors

33% *Independence rate with regard to the criteria set out in the Middlenext code*

Nationalities

4

Specialised committees

2
(+2 CSR sponsors since June 2022)

Average age of the Board

58

Representation of women

33%

Age distribution

40-49	33.3%
50-59	33.3%
60-69	11.1%
70-79	11.1%
80-89	11.1%

Board of Directors

2 meetings during the period

(attendance rate: 83.3%)

Governance and Compensation Committee

1 meeting during the period

(attendance rate: 100%)

Audit Committee

2 meetings during the period

(attendance rate: 100%)

WORK OF THE BOARD OF DIRECTORS IN 2023

In addition to the usual work of the Board, such as approving the financial statements and the compensation of the executive officer, the Board dealt with the following matters:

- **Share buyback programme**
- **Free share allocation programme**
- **Opportunities for acquisitions and development**
- **CSR policy**

2024 goal

• • • •

Conduct a self-assessment survey of the Board of Directors.

A COMMITTED AND EXPERIENCED
EXECUTIVE COMMITTEE

The Group's operational organisation is based on an Executive Committee chaired by the Chairman and CEO. The Executive Committee, which works closely with the Group's operations and key corporate functions, implements the Group's strategy and manages its business. It meets every month to review progress on the 2025 strategic plan.

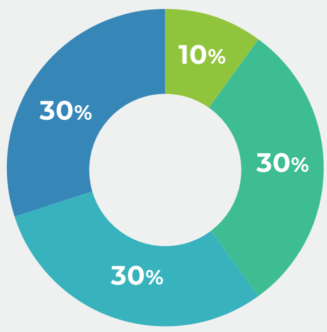
Made up of

10

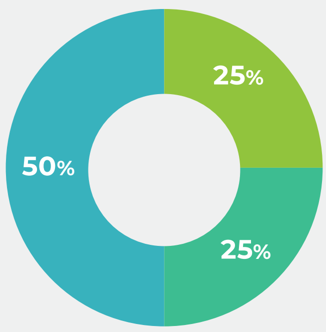
members, of which:

- 5 men, 5 women
- 1 member of foreign nationality
- 3 managing directors responsible for subsidiaries
- 7 directors in charge of cross-functional functions
- Average age: 52

Breakdown by age



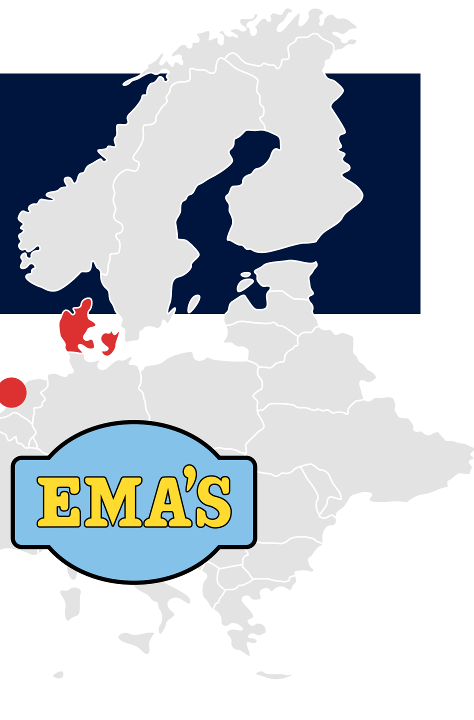
2023 annual variable compensation criteria



Post-closing operation

In January 2024, the Group acquired the Danish company EMA'S.

EMA's CEO, Kenneth Blicher, joined the Group's Executive Committee.



A LEGAL ORGANISATION IN RESPONSE
TO THE GROUP'S CHALLENGES

The Group's legal organisation meets its main strategic challenges:

• **Independence and the continuation of the family business project,** through ownership of the Group by its majority shareholder, Vincent Omer-Decugis, the 6th generation to head the family business.

• **Consolidation of activities** around two divisions bringing together dedicated business line subsidiaries.

• **Securing supplies** by acquiring stakes in the Group's main operating regions and in its main product ranges.

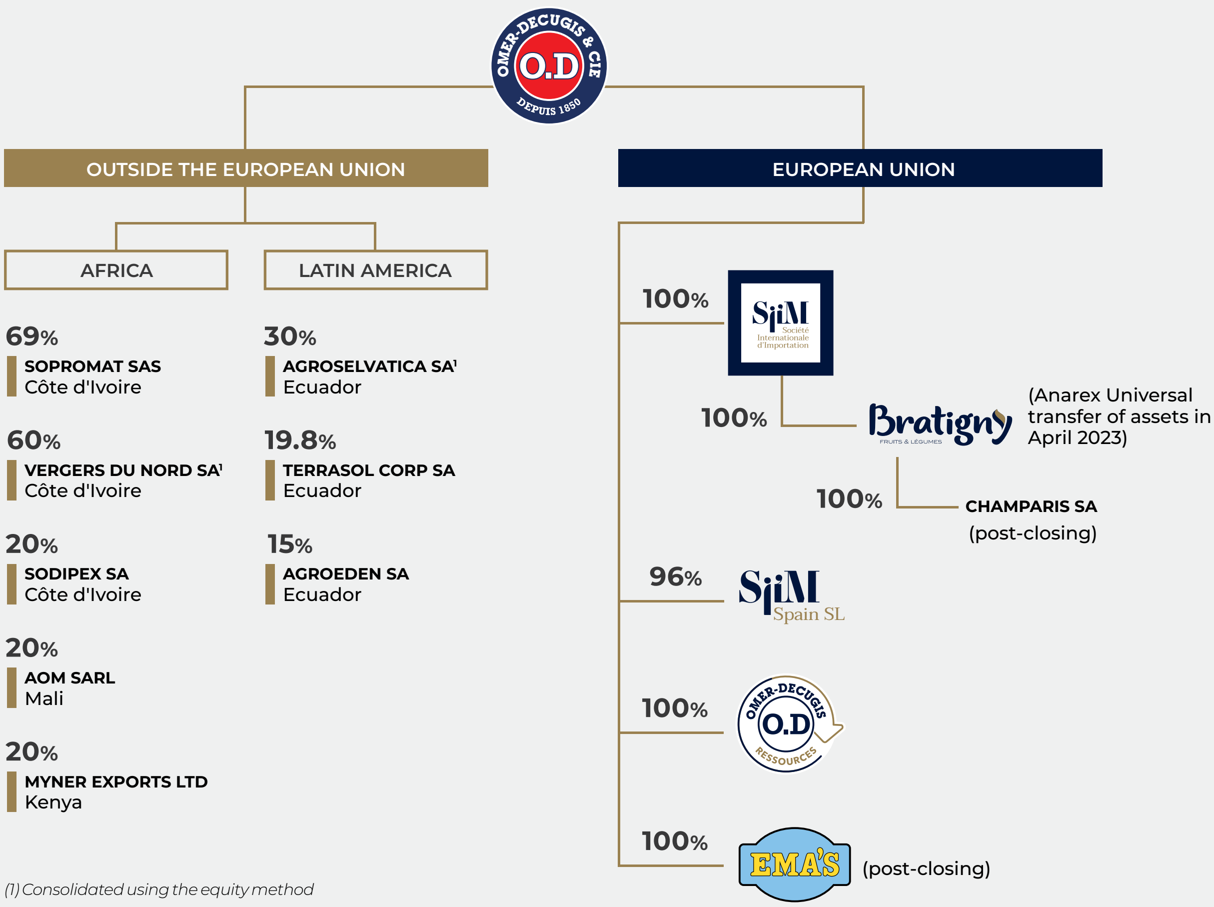
AFRICA

- **AOM SARL (MALI),** Mangoes
- **SODIPEX SA (CÔTE D'IVOIRE),** Mangoes, Coconuts
- **SOPROMAT (CÔTE D'IVOIRE),** Mangoes
- **VERGERS DU NORD SA (CÔTE D'IVOIRE),** Mangoes
- **MYNER EXPORTS LTD (KENYA),** Beans

LATIN AMERICA

- **AGROSELVATICA SA (ECUADOR),** Bananas
- **TERRASOL CORP (ECUADOR),** Pineapples
- **AGROEDEN SA (ECUADOR),** Pineapples

LEGAL ORGANISATION CHART



(1) Consolidated using the equity method

CONTROLLED
RISK MANAGEMENT

The Group operates in the international fresh produce trading sector. As such, it is exposed to a number of risks, the mapping of which is reviewed each year by the Board of Directors. The Group also has a business continuity plan, the robustness of which was demonstrated during the health crisis linked to the Covid-19 epidemic in 2020.

This plan covers the following main risks:

- Meteorological and political risks at production sites
- Risks related to plant failure
- Risk of dependence on a supplier
- Risks related to competition in the Group's distribution channels and in its supply markets
- Currency risk

Pineapple production plantations Terrasol - Ecuador

More information:

2021 Universal Registration Document, pages 8 to 17

MAY 2023

Crisis management training

At the initiative of the Group's technical department, and as part of the Group's efforts to maintain its knowledge and practices in this area, crisis management training was organised for members of the crisis unit.

ETHICS AND COMBATING CORRUPTION

In 2021, the Group drew up a Code of Ethics defining the guidelines and appropriate behaviour to be respected by Group employees. This Code of Ethics, which is given to all employees when they join the company, covers the following topics: respect for people, quality of life at work, use of professional equipment, company data, confidentiality, insider trading, money laundering, conflicts of interest, gifts or invitations, irregular payments, facilitation payments, anti-competitive practices.

The guidelines and behaviours set out in the Code of Ethics are in line with the Group's commitments to respect and promote major universal principles, such as the Universal Declaration of Human Rights, the International Labour Organisation (ILO) and the ten principles of the UN Global Compact.

Each employee undertakes to comply strictly with all the practices set out in this Code of Ethics. They are also invited to report any breaches by sending an alert to a dedicated address or by contacting the Group's Ethics Officer.

This Code of Ethics is freely available in all the Group's meeting rooms, so that any visitor to the company can read it.

In 2023, no alerts were reported (same as 2022 and 2021).

DEC. 2023

middlenext

Membership in Middlenext, the independent French trade association representing mid-cap listed companies.

2024 goal

• • • •

Formal adoption of Middlenext's anti-corruption code of conduct, in addition to the principles already set out in the Group's Code of Ethics and Declaration on Responsible Purchasing and Suppliers

PREVENTING THE RISK OF CORRUPTION IN PRODUCTION AREAS

According to the index published by Transparency International, the Group's activities are carried out in countries exposed to the risk of corruption, but all transactions are subject to contracts audited by the Statutory Auditors. A detailed analysis of risks by zone is provided in the appendix to this 2023 Activity and Responsible Commitment Report.

FISCAL TRANSPARENCY

The Group has always paid 100% of its taxes and duties in France.

	2022	2021	2020
Taxes and duties paid in France *(in thousands of euros)*	808.2	942.4	758.6

Purchase of school supplies, Côte d'Ivoire, 2023

Committed and responsible sponsorship

FONDATION LOUIS OMER-DECUGIS
AGIR POUR UN DÉVELOPPEMENT ÉQUILIBRÉ ET UNE AGRICULTURE RESPECTUEUSE DES TERRITOIRES ET DES HOMMES

The Louis Omer-Decugis Foundation was set up in 2014 - and extended in 2019 - to structure, perpetuate and develop the philanthropic initiatives supported by the Group. Its mission is to work towards the development of sustainable agriculture and to help communities in difficulty.

To achieve its mission, the Foundation supports, develops and encourages non-profit projects and initiatives of general interest, in France and abroad, which contribute to the following four objectives:

The Foundation's four objectives:

1. The development of sustainable agriculture
2. Aid to developing countries, particularly in Africa
3. Aid for the integration of people who are ill or disabled, or in great physical, material or moral distress
4. Support for micro-projects promoted by employees of Group companies through an annual call for projects

Since its creation, the Group Foundation has supported 36 projects in 9 countries on 3 continents

FOUR AREAS OF INTERVENTION

The Foundation's mission to work towards the development of sustainable agriculture and to help communities in difficulty guides its actions in four main areas: health and inclusion, sustainable agriculture and research, education and solidarity.

Four areas that integrate the major cross-cutting global challenges in the fight against poverty, preservation of the planet, health for all, territorial solidarity, etc. These four areas are also perfectly in line with the universal programme for sustainable development by 2030 through its global objectives: the Sustainable Development Goals (SDGs), on which the Louis Omer-Decugis Foundation aims to have a positive impact and play a leading role in the areas where it operates.

.01 Health and inclusion

Access to healthcare for all is a global issue, and is Goal 3 of the Millennium Development Goals (MDGs) adopted in 2015 by the member countries of the United Nations (UN). It is also one of the priority areas of action for the Louis Omer-Decugis Foundation, which has broadened it to include the central issue of integrating disabled people into society, as well as getting people with very limited access to employment back into the workforce.

Challenges in this area:

- Providing access to quality healthcare for as many people as possible
- Promoting the inclusion of disabled people in society
- Supporting initiatives to promote social inclusion through a return to employment

.02 Sustainable agriculture and research

The Louis Omer-Decugis Foundation's core mission is to fund study grants to enable students to continue their studies, develop IT skills in schools and support scientific research linked to the development of sustainable agriculture.

Challenges inthis area:

- Supporting high-level scientific production in the fields of research
- Attempting to provide practical solutions for producers in the agricultural sector

.03 Education

Promoting quality education for all and supporting projects to create safe and healthy spaces (nursery schools, school canteens, etc.) are strong levers for human development in the countries concerned.

Challenges in this area:

- Developing educational projects in line with the needs of local communities.

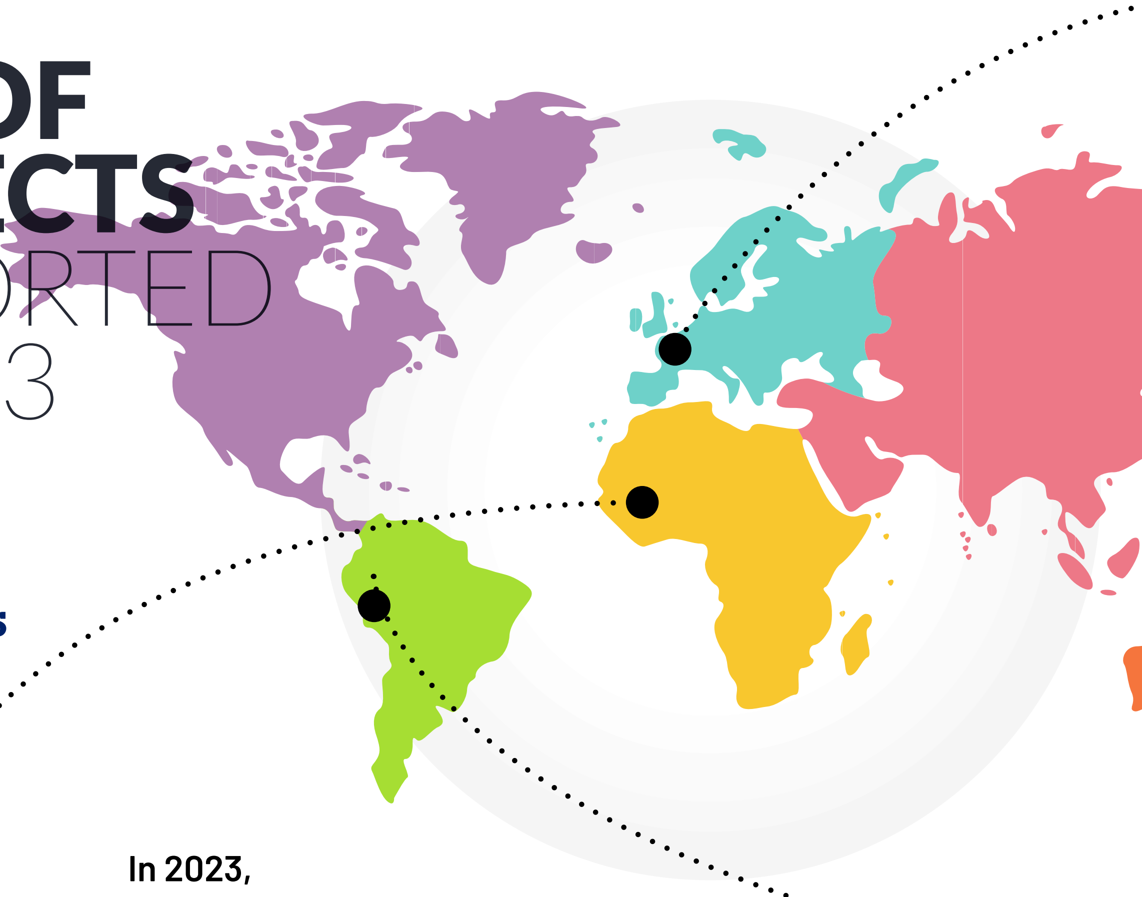
.04 Solidarity

For the Louis Omer-Decugis Foundation, solidarity is expressed through both long-term supported projects that meet Sustainable Development Goals 1 and 4 respectively, and micro-projects created and promoted by employees of the Omer-Decugis & Cie Group and its subsidiaries and resulting each year from the call for projects.

Challenges in this area:

- Assisting people in distress and emergency situations
- Supporting initiatives to promote social inclusion through a returnto employment

MAP OF PROJECTS SUPPORTED IN 2023



FONDATION LOUIS OMER-DECUGIS
AGIR POUR UN DÉVELOPPEMENT ÉQUILIBRÉ ET UNE AGRICULTURE RESPECTUEUSE DES TERRITOIRES ET DES HOMMES

In 2023, the Foundation supported 12 projects for a total budget of €68,624.

AFRICA

AFRICA
Maghreb and Sub-Saharan Africa

AXIS

Financing for the purchase of medicines to treat childhood cancer in Africa

PARTNER

GFAOP

COTE D'IVOIRE
Sinématiali village

AXIS

Financing the purchase of school kits, games and uniforms for the nursery school

PARTNER

Albert Heijn Foundation

COTE D'IVOIRE
Sinématiali village

AXIS

Financing the construction of a daycare centre for the children of mango workers during the annual harvesting season

PARTNER

Albert Heijn Foundation

COTE D'IVOIRE
Fapaha village

AXISFinancing the renovation of the school canteen

PARTNER

Albert Heijn Foundation

COTE D'IVOIRE
Tahouara village

AXIS

Financing a borehole and the installation of a water pump

PARTNER

Albert Heijn Foundation

FRANCE

AXIS

Participation in the trip to present the work of TND (Toutes Nos Différences - All Our Differences) at the Cameroon autism fair

AXIS

Contributing to the living expenses of a myopathy sufferer in great financial distress

ECUADOR

COTE D'IVOIRE

Nongonwalekaha village

AXIS

Financing the construction of the school canteen

PARTNER

Albert Heijn Foundation

MALI

AXIS

Financing school fees for three young orphans

PARTNER

Albert Heijn Foundation

BURKINA FASO

AXIS

Funding for a group of young girls to continue their education

ECUADOR

AXIS

Participation in the national vaccination campaign against polio, measles and rubella

PARTNER

Terrasol

ECUADOR

AXIS

Funding for the programme of free medical check-ups for Terrasol employees and their families

PARTNER

Terrasol

Financial and non-financial performance

REPORTING SCOPE

The report covers all the activities of the Omer-Decugis & Cie Group and its subsidiaries (SIIM, SIIM Spain, OD RESSOURCES, BRATIGNY, SOPROMAT).

KEY FINANCIAL PERFORMANCE INDICATORS

Indicators	2021	2022	2023	2025 ambitions
Revenue (in millions of euros)	137.6	188.6	**206.3**	230.0
EBITDA (in millions of euros)	3.4	0.6	**2.0**	-
EBITDA rate (% of revenue)	2.5%	0.3%	**1.0%**	5.0%
Dividend paid	€0.035	€0.035	**€0.035**	-

KEY GOVERNANCE INDICATORS

Indicators	2021	2022	2023
Average attendance rate at Board meetings (in %)	100%	80%	**83.3%**
Percentage of women on the Board (in %)	33.3%	33.3%	**33.3%**

KEY SOCIAL PERFORMANCE INDICATORS

The social challenge concerns the entire workforce of the Omer-Decugis & Cie group.

By 2023, this will include the Group's head office and subsidiaries (SIIM, SIIM Spain, OD RESSOURCES, BRATIGNY). With the exception of SIIM Spain (2 employees in Malaga) and Sopromat (3 employees in Côte d'Ivoire), all activities are located in France at Rungis (buildings D2 and I1) and Sorgues.

The social challenge also includes compliance with best social practice in the Group's production and supply regions.

Objectives/commitments	Indicators	2021	2022	2023
Workforce characteristics	Total workforce	157	178	**181**
	Average workforce	148	170	**180**
	Percentage of total workforce located in country of head office (France)	100.0%	99.4%	**97.3%**
	Number of employees abroad	0	1	**5**
	Percentage of workforce operating in countries that are sensitive in terms of fundamental rights at work	0%	0%	**1.7%**
	Average age of the workforce	41.5	41.0	**41.3**
	Average length of service (in years)	6.5	6.2	**6.3**
	Percentage of total workforce that is non-permanent (= temporary employees)	29.2%	15.9%	**20.4**
	Turnover	28.0%	27.0%	**24.5%**
Guaranteeing good working conditions	Percentage of total workforce on permanent contracts	100%	99.4%	**99.4%**
	Number of new hires during the period	39	50	**45**
	Gender pay gap	NC	13.4%	**11.0%**
Promoting social dialogue	Percentage of workforce in France with access to employee representation (*)	100%	100%	**100%**
Combating discrimination in employment and professions	Number of nationalities present in the Group	18	20	**23**
Encouraging diversity in teams	Percentage of women in the workforce	35.1%	33.6%	**30.4%**
	Percentage of women in management	37.0%	37.3%	**34.2%**
	Percentage of women on the Executive Committee	45.0%	45.0%	**50.0%**
	Percentage of women on the Board of Directors	33.0%	33.0%	**33.0%**
	Percentage of seniors (> 45 years old) in the workforce	35.1%	35.1%	**39.2%**
Fostering inclusion	Percentage of employees with disabilities	4.9%	6.2%	**8.3%**
	Literacy hours (*)	NC	30	**120**
	Number of integration interns received during the period	0	0	**2**
	Percentage of workforce from integration projects	3.8%	3.4%	**4.5%**
Promoting internships in companies	Number of interns during the period	11	11	**13**

(*) The 5 employees outside France are covered by different systems depending on the legislation in each country.

Objectives/ commitments	Indicators	2021	2022	2023
Supervising employees and developing their skills	Percentage of the workforce having an individual annual appraisal interview	100.0%	100.0%	**100.0%**
	Percentage of managers in the workforce	38.9%	34.8%	**42.0%**
	Number of employees promoted*	15	9	**18**
	Number of training hours per employee per year	12.7	8.9	**10.5**
	Workforce training rate	NC	21.3%	**44.2%**
	Training contribution rate *(= training budget/payroll)*	2.3%	1.3%	**1.0%**
Ensuring health and safety	Existence of an HHS management system (Hygiene, Health, Safety)	Yes	Yes	**Yes**
	Percentage of workforce covered by a mutual health insurance/employee benefits scheme	100%	100%	**100%**
	Number of workplace accidents	17	18	**15**
	Accident severity rate *(number of days off work x 1,000/no. of hours worked)*	2.1%	4.0%	**5.9%**
	Accident frequency rate *(number of days off work x 1,000,000/no. of hours worked)*	58.9%	58.5%	**58.8%**
	Accident frequency rate among temporary workers *(number of days off work x 1,000,000/no. of hours worked)*	0%	0%	**0%**
	Absenteeism rate *(excluding maternity/paternity)*	3.7%	7.0%	**9.0%**
	Long-term illnesses	1	11	**1**
Promoting quality of life at work	Adaptation of working conditions in the event of exceptional family/health situations to encourage job retention	Yes	Yes	**Yes**
	Possibility of teleworking	No	No	**Yes***
	Share of part-time employees	0.8%	0.3%	**0.6%**
	Number of nursery places[21]	3	3	**3**
Working for the development of local communities	Amount allocated to the Corporate Foundation during the period	€146,000	€94,000	€68,000
	Product donations (in number of parcels)	5,368	20,321	**9,144**

(*) Subject to conditions and for certain job categories

(21) Among the 39 existing places in the newly opened nursery at the Rungis MIN from September 2020.

KEY ENVIRONMENTAL INDICATORS

The environmental challenge includes compliance with the best environmental practices associated with the Group's entire supply chain.

Objectives/commitments	Indicators	2021	2022	2023
Comply with international traceability and food safety standards	Existence of a quality management system	Yes	Yes	Yes
	GLOBALG.A.P. certification rate for products (*% of total tonnage)*	100.0%	100.0%	100.0%
Duty of vigilance	Percentage of the Group's plantations and/or suppliers with social certification *(% of total tonnage)*	88.5%	97.7%	99.1%
Respect for the environment	Percentage of the Group's plantations and/or suppliers with environmental certification *(% of total tonnage)*	80.6%	77.7%	64.7%

The data presented in the table below is taken from the Décarbon'action/Bilan Carbone® assessment carried out by GreenFlex in association with BpiFrance for the 2020-21 financial year.

Bilan Carbone® carbon audit	Items	tCO_2e
Building consumption: energy, cooling, heating (Scope 1-2)	Excluding Energy	20
	Energy	280
	Total scopes 1-2	**300**
Depreciation, Commuting, Purchases of goods and services, Freight, Business travel, Collection and treatment of on-site waste (Scope 3)	**Fixed assets** (buildings, vehicles, machinery)	590
	Purchases (raw materials, services)	52,820
	Freight	38,600
	Packaging	3,610
	Travel	420
	Waste	410
	Total scope 3	**96,450**
	Total scopes (1-2-3)	**96,750**[22]

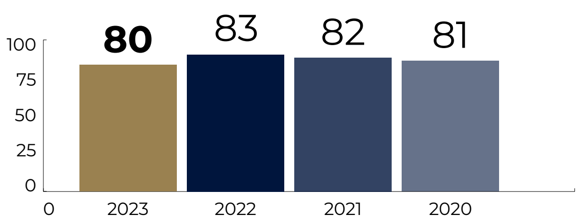
$kgCO_2e$ per €k of revenue	tCO_2e
701	0.81

GreenFlex

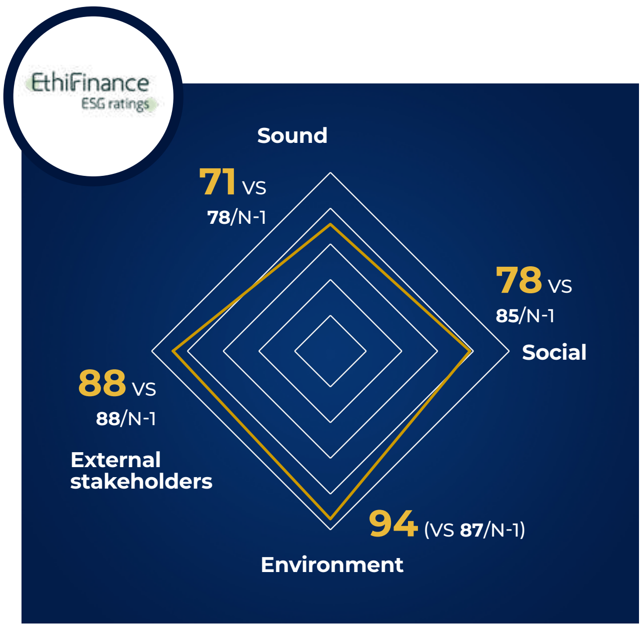
NON-FINANCIAL PERFORMANCE ASSESSMENT

EthiFinance ESG Ratings campaign

At the beginning of 2024, the Omer-Decugis & Cie Group received an ESG rating of 80/100 (-3 points) in the EthiFinance ESG Ratings 2023 campaign.



Rating scale from 0 to 100



(22) Uncertainty of results: 16%

EcoVadis campaign

In August 2023, SIIM received an overall rating of 71/100 from the non-financial rating agency EcoVadis. This rating was awarded a gold medal for CSR performance.

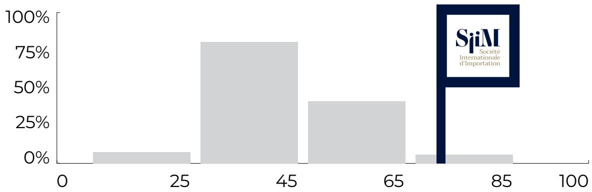
GOLD 2023 ecovadis Sustainability Rating

ECOVADIS

95th percentile
Gold level

71/100

2023 score



Rating scale from 0 to 100. Analysis carried out for SIIM based on company and consolidated Group data

MEMBERSHIP IN THE UNITED NATIONS GLOBAL COMPA

SIIM joined the United Nations Global Compact with great conviction on 23 March 2015, thereby committing itself to promoting and respecting the ten Principles that underpin it, which are grouped into four main areas: human rights, labour standards, the environment and anti-corruption.

By joining this international initiative, launched in 2000 by the former Secretary General of the United Nations and designed to bring together companies, United Nations bodies and the world of work and civil society around universal principles, SIIM wishes to continue its involvement in promoting and disseminating responsible practices throughout the world. It also wishes to provide a reference framework for its overall Corporate Social Responsibility (CSR) approach, integrating its quality, environmental and social policies as well as its actions in the public interest.

By relaying its commitment to the United Nations Global Compact in all its communications media, SIIM aims to make its employees ambassadors for this international initiative of general interest to its customers and all its stakeholders.

The ten principles of the United Nations Global Compact

Principle 1
see. p. 24, 34-35, 52

Companies should support and respect the protection of internationally proclaimed human rights within their sphere of influence

Principle 2
see p. 24, 34-35

... and make sure that their own companies are not complicit in human rights abuses

Principle 3
see p. 24, 34-35, 54

Companies are invited to respect freedom of association and recognise the right to collective bargaining

Principle 4
see p. 24, 34-35, 60-61

The elimination of all forms of forced or compulsory labour

Principle 5
see p. 24, 34-35

The effective abolition of child labour

Principle 6
see p. 24, 34-35, 45-51

The elimination of discrimination in respect of employment and professions

Principle 7
see p. 24, 34-35, 45-47

Companies are invited to apply the precautionary approach to environmental problems

Principle 8
see p. 24, 34-35, 45-47

To undertake initiatives to promote greater environmental responsibility

Principle 9
see p. 24, 34-35, 45-47

To promote the development and diffusion of environmentally friendly technologies

Principle 10
see p. 24, 75

Companies are invited to take action against corruption in all its forms, including extortion and bribery

Appendices

SUMMARY OF THE GROUP'S COUNTRY RISKS

Main origins *(% of total tonnage)*	Level of corruption (1)	Fundamental rights (2)	Vulnerability to climate change (3)	Respect for children's rights (4)	Human development (5)	Group products
Ecuador *(57,5%)* *Equity investments: Terrasol (19.8%), Agroeden (15%), Agroselvatica (30%)*	Score: **36** Rank: **101**	Score: **0,53** Rank: **75**	ND-GAIN Country Index rank **115** Score: 44.7 Vulnerability 0.451 Readiness 0.346	Children rights index: **7,51/10**	IDH 2021: **0,740**	**Bananas** **Pineapples**
Côte d'Ivoire *(6,5%)* *Equity interests: Sodipex (20%), Sopromat (69%) Vergers du Nord (40%)*	Score: **37** Rank: **99**	Score : **0,45** Rank: **105**	ND-GAIN Country Index rank **140** Score: 41.1 Vulnerability 0.487 Readiness 0.309	Children rights index: **5,48/10**	IDH 2021: **0,55**	**Mangoes** **Coconuts**
Peru *(6,1%)*	Score: **36** Rank : **101**	Score : **0,60** Rank: **57**	ND-GAIN Country Index rank **91** Score: 48.6 Vulnerability 0.418 Readiness 0.390	Children rights index: **7,63/10**	IDH 2021: **0,762**	**Mangoes** **Avocadoes**
Madagascar *(5,0%)*	Score: **26** Rank : **142**	Score: **0,46** Rank **98**	ND-GAIN Country Index rank **172** Score: 35.3 Vulnerability 0.557 Readiness 0.263	Children rights index: **5,63/10**	IDH 2021: **0,501**	**Lychees**
France *(4,7%)*						
Colombia *(3,4%)*	Score: **39** Rank: **91**	Score: **0,49** Rank: **89**	ND-GAIN Country Index rank **97** Score: 47.8 Vulnerability 0.414 Readiness 0.370	Children rights index: **7,22/10**	DH 2021: **0,752**	**Bananas** **Limes**
Brazil *(3,3%)*	Score: **38** Rank: **94**	Score : **0,49** Rank: **91**	ND-GAIN Country Index rank **86** Score: 48.9 Vulnerability 0.374 Readiness 0.352	Children rights index: **7,76/10**	DH 2021: **0,754**	**Mangoes** **Limes**
Spain *(2,5%)*	Score: **60** Rank: **35**	Score: **0,69** Rank: **17**	ND-GAIN Country Index rank **26** Score: 62.0 Vulnerability 0.300 Readiness 0.539	Children rights index: **8,92/10**	DH 2021: **0,905**	**Avocadoes**

Other Group origins with equity investments	Level of corruption (1)	Fundamental rights (2)	Vulnerability to climate change (3)	Respect for children's rights (4)	Human development (5)	Group products
Mali *Equity investment: AOM (20%)*	Score: **28** Rank: **137**	Score: **0,50** Rank: **87**	ND-GAIN Country Index rank **176** Score: 34.6 Vulnerability 0.596 Readiness 0.288	Children rights index: **5,01/10**	IDH 2021: **0,428**	**Mangoes**
Kenya *Equity investment: Myner Exports (20%)*	Score: **32** Rank: **123**	Score: **0,47** Rank: **94**	ND-GAIN Country Index rank **150** Score: 39.6 Vulnerability 0.510 Readiness 0.302	Children rights index: **8,92/10**	DH 2021: **0,575**	**Green beans** **Peas** **Mangetout** **Sugar snaps**

Additional supplies	Level of corruption (1)	Fundamental rights (2)	Vulnerability to climate change (3)	Respect for children's rights (4)	Human development (5)	Group products
Burkina Faso	Score: **42** Rank: **77**	Score: **0,53** Rank: **73**	ND-GAIN Country Index rank **161** Score: 37.6 Vulnerability 0.537 Readiness 0.289	Children rights index: **5,29/10**	IDH 2021: **0,449**	**Mangoes**
Senegal	Score: **43** Rank: **972**	Score: **0,59** Rank: **60**	ND-GAIN Country Index rank **137** Score: 41.5 Vulnerability 0.520 Readiness 0.350	Children rights index: **6,35/10**	IDH 2021: **0,511**	**Mangoes**
Morocco	Score: **38** Rank: **94**	Score: **0,43** Rank: **114**	ND-GAIN Country Index rank **70** Score: 52.5 Vulnerability 0.379 Readiness 0.428	Children rights index: **7,77/10**	IDH 2021: **0,683**	**Avocadoes**
Chile	Score: **67** Rank: **27**	Score: **0,72** Rank: **31**	ND-GAIN Country Index rank **33** Score: 60.2 Vulnerability 0.330 Readiness 0.534	Children rights index: **9,22/10**	IDH 2021: **0,855**	**Avocadoes**
Vietnam	Score: **42** Rank: **77**	Score: **0,45** Rank: **110**	ND-GAIN Country Index rank **100** Score: 47.5 Vulnerability 0.475 Readiness 0.426	Children rights index: **7,72/10**	DH 2021: **0,703**	**Passion fruit**
Costa Rica	Score: **54** Rank: **48**	Score: **0,79** Rank: **16**	ND-GAIN Country Index rank **62** Score: 54.0 Vulnerability 0.372 Readiness 0.452	Children rights index: **8,54/10**	DH 2021: **0,809**	**Pineapples**
Benin	Score: **43** Rank: **72**	Score: **0,52** Rank: **78**	ND-GAIN Country Index rank **153** Score: 39.3 Vulnerability 0.552 Readiness 0.338	Children rights index: **6,05/10**	DH 2021: **0,525**	**Pineapples** **Sugarloaf pineapples**
Guatemala	Score: **24** Rank: **150**	Score: **0,53** Rank: **74**	ND-GAIN Country Index rank **119** Score: 43.9 Vulnerability 0.432 Readiness 0.311	Children rights index: **7,29/10**	DH 2021: **0,627**	**Green beans** **Peas Mangetout** **Sugar snaps**
Zimbabwe	Score: **23** Rank: **157**	Score: **0,34** Rank: **130**	ND-GAIN Country Index rank **168** Score: 35.6 Vulnerability 0.506 Readiness 0.218	Children rights index: **5,92/10**	DH 2021: **0,593**	**Green beans** **Peas Mangetout** **Sugar snaps**
Egypt	Score: **30** Rank: **130**	Score: **0,24** Rank: **140**	ND-GAIN Country Index rank **104** Score: 46.6 Vulnerability 0.420 Readiness 0.353	Children rights index: **7,29/10**	DH 2021: **0,731**	**Green beans** **Peas Mangetout** **Sugar snaps**

(1) Level of corruption, according to the Transparency International index - 4 risk levels: very high/high/medium/low

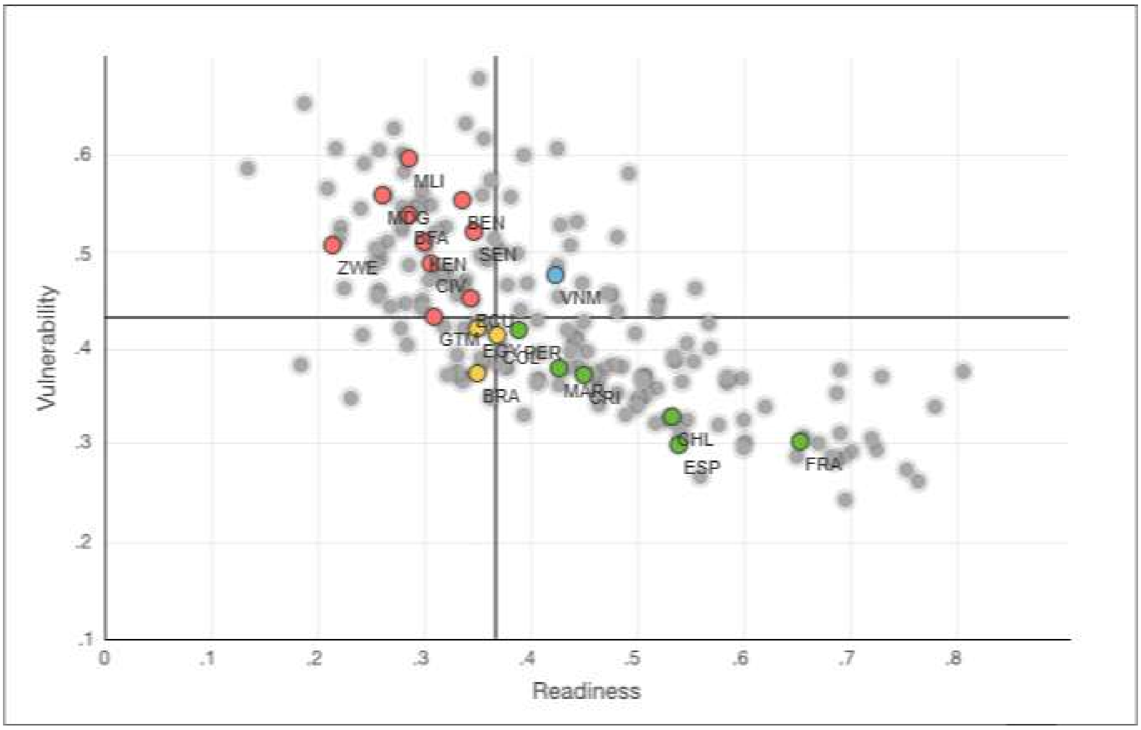
(2) Fundamental rights, according to the World Justice Project's Rule of Law Index ® - section "Factor 4 /Fundamental rights". Source: WJP Rule of Law Index | Peru Insights (worldjusticeproject.org) - Rating in 5 risk levels: critical/very high/high/medium/low

(3) Vulnerability to climate change, according to the Notre Dame Global Adaptation Initiative's ND-GAIN 2021 Index, a measurement tool that helps governments, businesses and communities examine risks exacerbated by climate change, such as overcrowding, food insecurity, inadequate infrastructure and civil conflict. Source: Rankings // Notre Dame Global Adaptation Initiative // University of Notre Dame (nd.edu)

(4) Respect for children's rights, according to the index of the realisation of children's rights published by the Humanium association. Source: Children's Rights Compliance Index (CRCCI) - Humanium - 5 risk levels: critical/very high/high/medium/low

(5) Human development, according to the Human Development Index (HDI) defined by the United Nations Development Program (UNDP). Source: https://worldpopulationreview.com/country-rankings/hdi-by-country - Rating in 4 risk levels: very high/high/medium/low

SUMMARY OF THE VULNERABILITY OF THE GROUP'S PRODUCT ORIGINS ACCORDING TO THE ND-GAIN MATRIX (REFERENCE YEAR 2021)



Countries represented:
Benin, Brazil, Burkina Faso, Chile, Colombia, Côte d'Ivoire, Costa Rica, Egypt, Ecuador, France, Guatemala, Kenya, Madagascar, Mali, Morocco, Peru, Senegal, Spain, Vietnam, Zimbabwe

Other publications of the Omer-Decugis & Cie Group

Group Code of Ethics

Activity report of the Louis Omer-Decugis Foundation

I1 presentation booklet

Commercial brochure Bratigny

WATCH THE GROUP'S VIDEOS BY SCANNING THE QR CODE

OMER-DECUGIS & CIE
1 place Paul Omer-Decugis
BP 70131
94538 Rungis cedex

Phone: +33 (0)1 45 12 29 60
contact@omerdecugis.com
www.omerdecugis.com

siimgroupeod

groupe_omer_decugis_et_cie

Omer-Decugis & Cie Group