

Corporate Social Responsibility

NON-FINANCIAL
PERFORMANCE STATEMENT
FOR THE 2022 FINANCIAL YEAR



L'Art de la Viande



The Art of Meat

Art

Set of processes, knowledge and rules governing the completion of an activity or action.

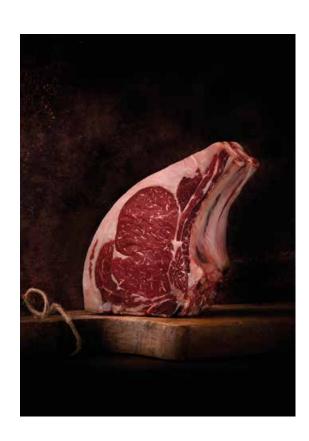
Manner in which a result is achieved.

Creations aiming to reach a certain level of sensitivity and enjoyment.

Meat

From the Latin vivenda meaning « useful for life ».

Contents



Message	from Jean-Paul Bigard	
Our histo	ry	
Unpreced	lented know-how	
Bespoke	industrial heritage	
Our meat	s, products and brands	
Governar	ce and business ethics	
	SING RPORATE SOCIAL SIBILITY	
OUR CO ESPON	RPORATE SOCIAL SIBILITY	
OUR CO RESPON 2022 hig	RPORATE SOCIAL	
OUR CO RESPON 2022 hig Our six (RPORATE SOCIAL SIBILITY hlight: securing our animal supply	
OUR CO RESPON 2022 hig Our six (RPORATE SOCIAL SIBILITY hlight: securing our animal supply Corporate Social Responsibility challenges	
OUR CO ESPON 2022 hig Our six C Challeng	RPORATE SOCIAL SIBILITY hlight: securing our animal supply Corporate Social Responsibility challenges ge 1: Enhancing each of our employees' skills	
OUR CO RESPON 2022 hig Our six C Challeng Challeng	RPORATE SOCIAL SIBILITY hlight: securing our animal supply Corporate Social Responsibility challenges ge 1: Enhancing each of our employees' skills ge 2: Preventing and protecting our employees' health	
OUR CO ESPON 2022 hig Our six (Challeng Challeng Challeng	RPORATE SOCIAL SIBILITY hlight: securing our animal supply Corporate Social Responsibility challenges ge 1: Enhancing each of our employees' skills ge 2: Preventing and protecting our employees' health ge 3: Establishing a sustainable work collective	

Throughout the document: asterisks (*) placed after any data refer to the associated methodology note appended to this non-financial performance statement, detailing how the data was calculated; the added indication « KPI » following any piece of data means it is a « Key Performance Indicator » with regard to our Corporate Social Responsibility challenge.

2022 KEY FIGURES

48

« The Art of Meat » is our signature



A signature that clearly embodies the spirit rooted in BIGARD's teams since 1968. **A signature that commits us** all to being worthy of the products we manufacture, as well as of our customers and consumers' expectations.

The Art of Meat requires utmost commitment, so we may **enhance this unique yet complex raw material** in accordance with professional standards! It calls for **steadfast know-how,** which we have been growing and passing down from generation to generation.

We must remain a reference, a fundamental landmark compelling our unwavering focus and respect, despite the many changes and disruptions our society faces.

For it is thanks to and for the Art of Meat that the BIGARD Group's responsibility emerges, based first and foremost on the desire to eat well every day of the year!

Jean-Paul BIGARD

Chairman of the Board of Directors

Our history

1968

Our company was born in Quimperlé (Finistère region).

Lucien Bigard, soon accompanied by his son Jean-Paul, developed the «BIGARD know-how» there, creating the foundations of the Art of Meat within an industrial complex that never ceased to grow from then on.

1995

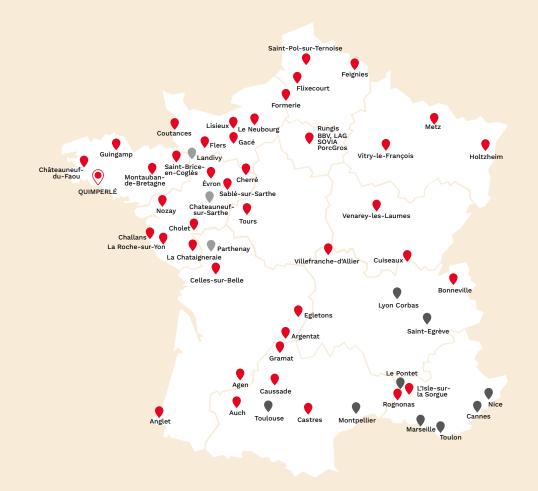
The company became a **France-wide Group** thanks to well-controlled organic growth and strategic acquisitions; it became a leader in French meat production.

SINCE 2010

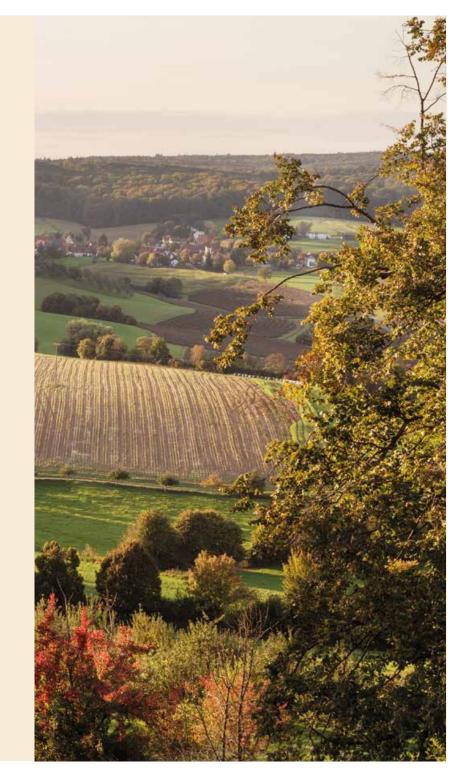
Major investment and modernisation schemes for industrial infrastructures and external growth operations have helped **consolidate the Group's position** and diversify its activities, aiming towards the enhanced-value of its raw material and hides.

BIGARD GROUP SITES IN 2022

Close to 60 sites rooted deep in French rearing areas, 31 of which also conduct slaughtering activities.



- Processing / Preparing meats and products
- Distribution / Trade
- Hides and skins



Unprecedented know-how

ANIMAL SELECTION

One may refer to French livestock as a form of « heritage », given how iconic the country's herds are, and how rich and diverse the species and territories are. Their history is just as iconic, as is that of their breeders who nurture and shape them every day. This national heritage contributes to France's butcher and gastronomy traditions, and we owe it to ourselves to bolster them. The BIGARD Group carefully selects the animals used for all its meats and products, and advocates for French supply.

99,92 %

of all animals, all species combined, slaughtered within the BIGARD Group **are of French origin** (*)

Proportion of supplied animals meeting official quality labels (Label Rouge and Organic Farming (*):



Pigs 11,69 %

Lambs 28.85~%



Large cattle 5,37 %



10,23 %





ENHANCING RAW MATERIAL VALUE

The BIGARD Group's meat offer results from **valuing each and every part of the animals.** This challenge is a core part of our activity, which stands out from other industries, including agri-foods, and requires **disassembling each element...** to end up with every muscle available, ready to be chopped or used to make other products. This is a unique way of thinking, **where our raw material is at the very heart of each production stage:** to ensure optimal valuing, **precise and meticulous gestures** must be used from slaughter to muscle trimming - reflecting BIGARD's know-how.

SUITABILITY

The notion of suitability is added to that of valued materials, meaning that **animals and carcasses are « directed » towards the circuit that will make best use of them.** This is a daily challenge, as each animal is so unique. This is particularly the case for the beef sector, given the wide variety of herds. Each animal's specific features must be considered: its sector and origin, diet, rearing conditions, and its finishing (anatomical build and fattening rate).

PRODUCT PREPARATION

Lastly, product preparation processes must specifically meet all quality requirements, customer specifications and standards upheld by the brands within the BIGARD Group.

Bespoke heritage

All of BIGARD's sites make up its industrial heritage: strong architectural sensitivity, «bespoke» infrastructures, technologies and processes used for transforming meat - from the animals' arrival to product dispatch to the customers.

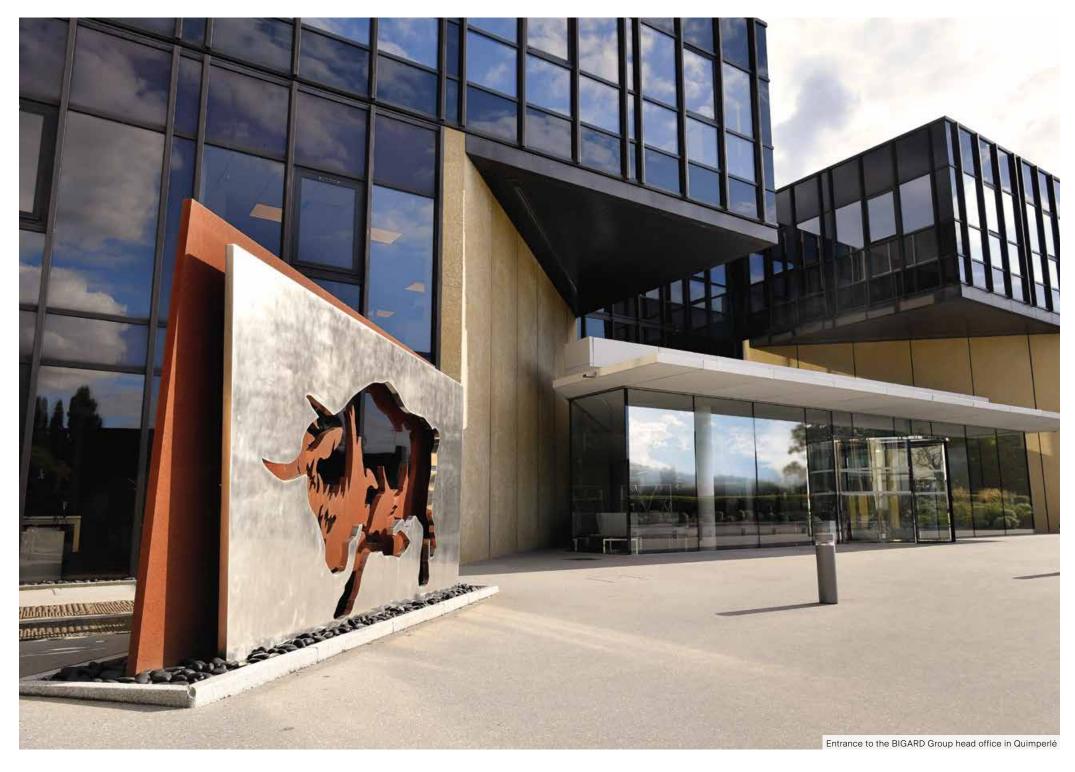
The BIGARD Group's policy has always consisted in building high-end industrial tools. In 2022, the budget allocated to maintaining high investment and modernising facilities reached 92 million euros.

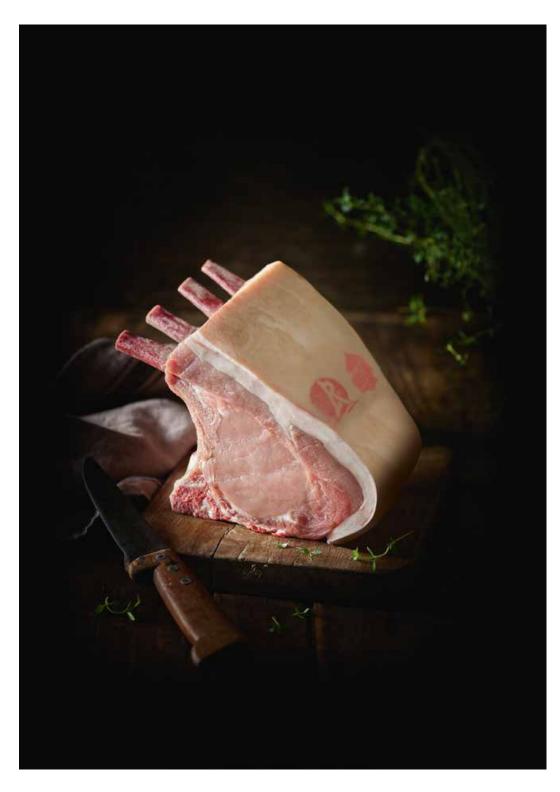
GOALS PURSUED BY THE TECHNICAL DEPARTMENT:

- improved working conditions for employees: automation, handling assistance, ergonomic workstations, common break areas;
- valued and well-balanced materials;
- improved industrial performance;
- product innovation;
- optimised use of energy and water resources, and prevented impact on the environment.









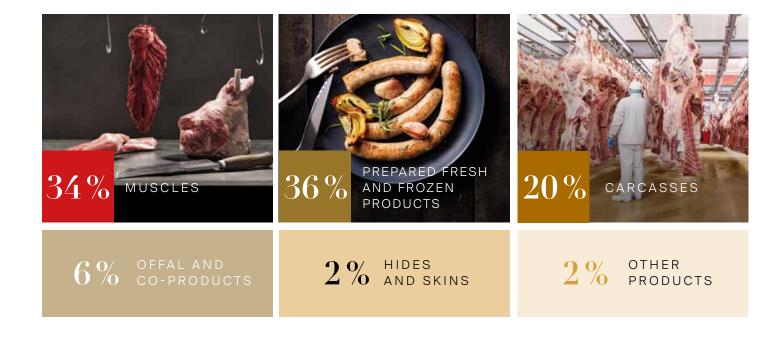
Our meats, products and brands

OFFERING MEAT TO ALL THOSE WHO ENJOY IT

The BIGARD Group offers a wide and comprehensive array of meats and products, sold via many different channels: available in supermarket aisles and via drivethrough platforms with its three iconic brands BIGARD, CHARAL and SOCOPA, it also supplies to butchers, wholesalers and professional caterers (private caterers, central school kitchens, retirement homes, hospitals, etc.). The Group has also developed its activity abroad, namely in Europe for beef and in Asia for pork.

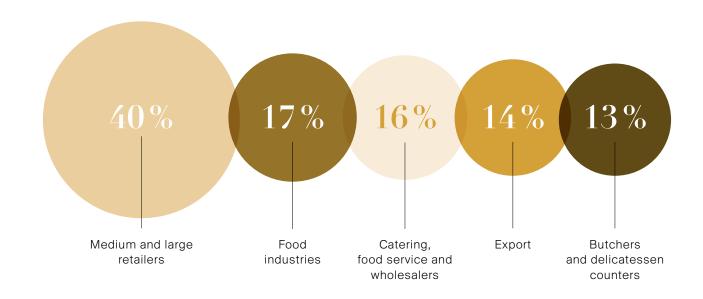
A COMPLEMENTARY OFFER OF MEATS AND PRODUCTS...

BREAKDOWN OF PRODUCTS SOLD (in turnover)



...TO SATISFY OUR CUSTOMERS BOTH IN FRANCE AND ABROAD

2022 SALES BREAKDOWN (based on their turnover)



→ As part of a balanced diet*, meat accounts for a major part of recommended daily protein and amino-acid intake, as well as iron and other trace elements such as vitamin B12. It contributes to our essential organic functions, to building up our organism, muscles, enzymes, antibodies and hormones, as well as the body's resistance to external aggressors.

The BIGARD Group mostly sells meat in its crude form.

* for adults, a portion of meat represents 100 to 200 g per day; 500 g of meat excluding poultry per week

Above and beyond these facts, our Quality and R&D policy aims to limit allergens, additives and preservatives, reduce salt and encourage the use of natural ingredients and solutions without modifying the product's organoleptic properties, taste or sensory feel during the meal.

- Since reformulating its recipes in 2022, the «ready-to-cook sausages» range is now guaranteed nitrite-free.
- Any soy protein purchased originates from sectors advocating an anti-deforestation approach: no products are procured from South America.

The momentum shown by the BIGARD Group's brands bears witness to the company's goals: to offer our customers high-quality meats and products...













MEDIUM AND LARGE RETAILERS

CATERING AND FOOD SERVICES





... and uphold a close and friendly relationship with them!

IN THE MEDIA







1 - CHARAL Vivons Fort advertising campaign; 2 - 2022 prize for the French Burger Championship organized by SOCOPA, an event dedicated to food & beverage professionals; 3 - BIGARD's Butcher Traditions on Instagram

AND OUT IN THE FIELD





4 and 5 - BIGARD sponsors several rugby clubs in France, several of which are in the TOP14 league. Here: Racing 92, Stade Rochelais, European Champions in 2022 and 2023, and Castres Olympique; 6 - The CHARAL brand supports the skipper lérémie Beyou; during the summer of 2022, the new IMOCA CHARAL 2 sets out to sea with the hopes of taking part in the next Vendée Globe.



Governance and business ethics

The BIGARD Group's governance is ensured by the Board of Directors, chaired by Jean-Paul Bigard, monitored by the Supervisory Board and assisted by the other members of the Executive Committee - who run the Group on a daily basis and give momentum to all strategic decisions in close relation with the Cross-functional and Site Directors

BOARD OF DIRECTORSCHAIRMAN: JEAN-PAUL BIGARD

SUPERVISORY BOARD CHAIRMAN: PHILIPPE BIGARD

EXECUTIVE COMMITTEE

SUB-SECTOR DIVISIONS (SUPPLY AND TRADE):

- Beef
- Veal
- Pork
- Lamb
- ◆ Ready-made products
- Hides and co-products

HEAD OFFICE DEPARTMENTS

Financial and Administrative Department Human Resources Department

Information Systems Department

Industrial Department

Quality and Animal Welfare Department-

Supply Chain Department

Technical Department

Marketing Department

R&D Department

CROSS-FUNCTIONAL AND SITE DIRECTORS

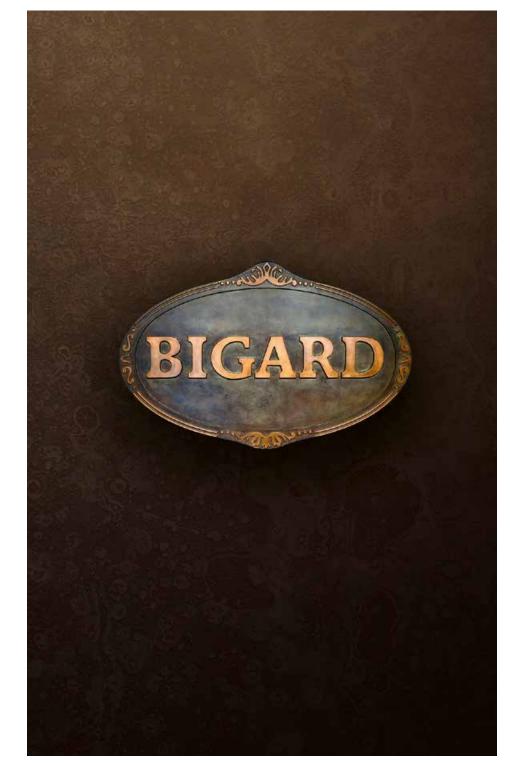
THE RULES OF THE ART OF MEAT

As the French leader in meat production and an international stakeholder on that market, BIGARD's success rests on **its teams' professionalism, conducive to enhanced trust and legitimacy** amongst partners, other stakeholders and actors within the meat industry. Each and every working relationship is shaped to last, and bring something new to the company and its Art of Meat; they imply **high standards** and **reciprocation of values.** These ground rules help guide the BIGARD Group's senior management, and shape the behaviour of all its staff. They are the true foundation of the company's reputation. Furthermore, **all and any trade and business relations are governed by a set of ethics revolving around mutual respect, integrity and responsibility.**

The BIGARD Group strictly complies with the stipulations set out in anti-corruption and competition law-related regulations. To that effect, Senior Management elaborated a specific policy integrating regular training sessions for those employees considered to be most at risk (609 employees followed the course in 2022). They are now aware:

- that a unit was specially created to prevent these risks;
- of the good practices to be complied with as listed in the Good Conduct Guides;
- of the associated alert procedure.

Incidentally, the company was required to gather personal data to implement its activities (applications to job offers, staff management, business relations, exchanges with consumers, etc.). This data shall under no circumstance be marketed. In accordance with the European General Data Protection Regulation (GDPR), the BIGARD Group has designed a dedicated procedure, and appointed a Data Protection Officer who works, jointly with the IT Department, to secure all databases





Following in the steps of previous editions, the BIGARD Group's Corporate Social Responsibility report was drawn up for 2022, structured around 6 key challenges:

- ◆ CHALLENGE 1: Enhancing each of our employees' skills
- ◆ CHALLENGE 2: Preventing and protecting our employees' health
- ◆ CHALLENGE 3: Establishing a sustainable work collective
- ◆ CHALLENGE 4: Ensuring animal welfare
- ◆ CHALLENGE 5: Guaranteeing product safety and quality
- CHALLENGE 6: Preserving resources and preventing any impact on the environment

SIX CSR CHALLENGES AT THE CORE OF ALL OUR ACTIONS

These challenges are at the very heart of the daily work carried out by BIGARD's teams, embedded in the company's strategic decisions and operations. We all feel this special responsibility in our key day-to-day actions, aiming to feed populations safely.

BUILDING TRUST WITH OUR STAKEHOLDERS

At every level, **unwavering commitment is a lever used to sustainably uphold the trust that binds us to each of our stakeholders.** Trust cannot be dictated, yet it can be defended by convictions, decisions, actions and results - as demonstrated by our non-financial performance indicators presented in this report.

ENSURING CONTINUED OVERALL PERFORMANCE

In 2022, we initiated countless projects aiming to feed **our overall performance** in the long term, whether economically, humanly, socially or environmentally:

- our **Skills Approach**, driven by General Management and championed by site Directors, aiming to sustain BIGARD's know-how, convey the right gestures and their implications to staff, all this with a view to supporting the Art of Meat:
- securing our animal supply the true highlight of 2022;
- developing our social policy, namely in terms of compensation and profit sharing, the My Health Solution insurance scheme, and safety prevention in the workplace;
- innovation, to meet our customer's and consumers' expectations: making sure our meats, packaging and associated services are appealing and high-quality;
- **continued investments,** both in tools and processes as well as in the information systems that structure the company's industrial, logistical, administrative and business activities.

We are persevering with this dynamic, more than ever convinced that in an ever-changing worldwide context, **the BIGARD Group must remain a reference:** a local partner, a manufacturer of meats and products consumed daily by a large majority of the French population, a contributor to France's food sovereignty, and of course, an employer.



2022 highlight: securing our animal supplies

France is the leading European cattle producer, yet herds reduced once again in 2022 (- 110,000 suckler cows; - 80,000 dairy cows), dropping under the 17 million animal mark (- 837,000 cows over the last six years, i.e. - 9.6 %). The French pig offer also took a drop in 2022: - 2.5 %; this is a Europe-wide trend (- 4 % of animals overall). The immediate consequence of this is a significant increase in meat import: + 22.2 % for beef and + 2.2 % for pork over the first 11 months of 2022 (sources: FranceAgriMer and IFIP – French Pork Institute).

The number of herds and livestock farms has dipped in France over the last few years. In looking to counter certain constraints and production costs, and/or generate additional revenue, countless farmers have downsized their herds and started diversifying their activities. The number of new farmers launching their activity has unfortunately not been enough to compensate those retiring. This is cause for concern: without any structural and well-coordinated action, France's food sovereignty may be threatened.

The BIGARD Group's slaughtering facilities, located in the heart of France's rearing areas, ensure constant prospects for partner business providers and livestock farmers (91,400 in 2022).

The going purchase prices for animals have increased sharply.

For all species combined, Procurement teams within the Group are pursuing their **strategy of establishing contracts and integrating sectors** regulated by specifications. This is a virtuous approach in

- for livestock farmers: price and strategy planning, support in implementing production and fattening schemes, creating more space for animals, etc.
- for securing long-term supply volumes;

several respects:

 to continue offering French meat to consumers, meeting quality and taste expectations, as well as societal expectations (animal welfare, sustainable rearing, promoting grasslands, etc.).



INITIATING TERRITORIAL APPROACHES: THE EXAMPLE OF EJENDU IN BRITTANY

→ In Brittany, the Beef Sector Division launched a collective approach jointly with the Inter-professional organisation «EJENDU», involving upstream and downstream stakeholders to **increase the value of calves born in Brittany** - the French leading region in dairy production. From animal selection to fattening, joint decisions are made with a view to **producing meat in line with market expectations** (portioning, marbling, tenderness). **Certain guarantees are provided to livestock farmers who have committed to the scheme:** minimum price ensured once a contract has been established for the animal, in full consideration of the market's price evolutions and production costs; as well as a secure margin based on the price of the weaned calf.



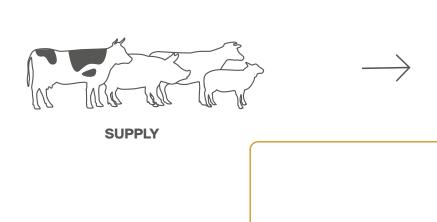
ASSERTING OUR CONVICTION IN TERMS OF PORK QUALITY

- → The Pork Sector Division promotes high-quality French meat. This commitment becomes a reality as early on as pig selection exclusively females and castrated males. As such, the BIGARD Group sells its customers and consumers products meeting their requirements in terms of:
- Meat quality and delicious taste: just enough fat, conducive to good taste; no unpleasant odours when cooking; well-structured meat used to make cured ham, thus reducing the risk of waste.
- Animal welfare: castration is done by the farmer, who is compensated for this. The process follow strict protocol, established jointly by scientists and sector stakeholders, and approved by the Ministry for Agriculture. A specific roll-out is complied with, namely with regard to accounting for the animal's pain and comfort levels during the operation conducted under anaesthetic. Moreover, castrated males are less aggressive together, both on the farm and during transport.



OUR 6 **CORPORATE SOCIAL** RESPONSIBILITY **CHALLENGES**

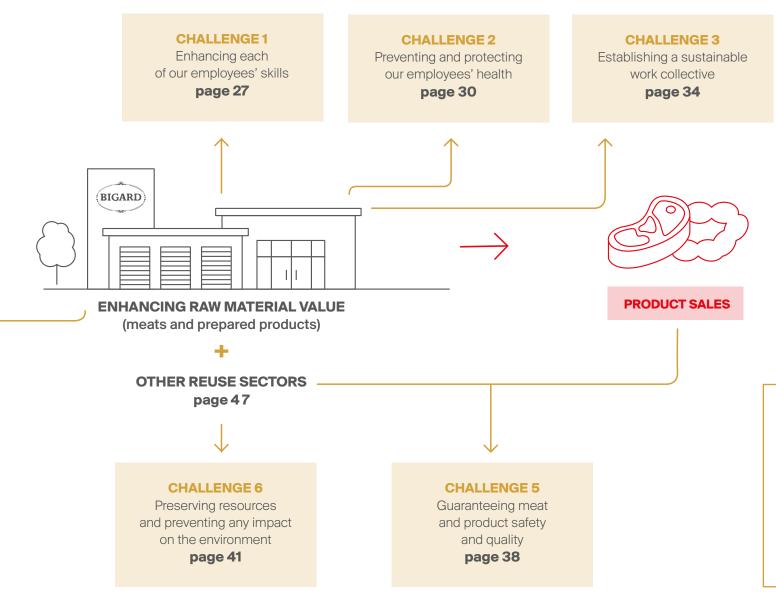
These six CSR challenges are at the very heart of the daily work carried out by BIGARD's teams, embedded in the company's strategic decisions and operations



CHALLENGE 4

Ensuring animal welfare

page 36



→ Health quality, meat and product origin, environmental concerns taken into consideration, animal welfare, etc., are all topics that consumers are interested in. Their expectations are at the heart of BIGARD's concerns and brand dynamics. The company's CSR-orientated decisions and actions bear witness to this.



CHALLENGE 1

Enhancing each of our employees' skills

Employees within the BIGARD Group, regardless of their position or function within the company, endeavour to promote and highlight the Art of Meat. They hold know-how and knowledge acquired through learning and transmission, since the start of their careers.

The Group's « Professional Journeys » policy implies **individualising** each scheme based on the employee's profile, in addition to enhancing their skills. This is the key to the company's performance. Indeed, it has involved major resources in this regard: overall, training represented 3.44 % of total payroll in 2022.



CUSTOMISING PROFESSIONAL JOURNEYS

The Human Resources Department initiated schemes interspersed throughout each employee's professional journey.



- Upon arriving in the company, each employee follows a block release integration programme specially adapted to their profile: either vocational training (from a BTS advanced technician's certificate all the way to an Engineering Degree), or as part of the «Pass» scheme for production operators, drivers, etc. Employees are then trained in-class for theoretical aspects, then most importantly at their workstation: as such, the new employee acquires basic professional knowledge, discovers the company, and learns about their new work environment and work teams. Each person is supported by a tutor or apprenticeship manager, who contributes to their success. Ensuring loyalty to the Group is a goal shared by all.
- \Rightarrow IPC: the sustainable integration rate for employees having followed an IFRIA Pass * programme remained stable in 2022: 77.5 % (*); the goal 3 years from now is set to 80 %.



- Throughout the programme, **employees undergo regular training.** All the Group's trades are concerned. A specific skills development plan is currently being designed, aimed at Production positions. All 187 in-house trainers and all 10 trainers from the BIGARD Ecole des Métiers (Trade School) take part in the programme, running courses across all the Group's sites. The HR Department also launched a training course in 2022 aimed at supporting skill development for maintenance technicians.
- Towards the end of their career, employees may be entitled to adjust their position and/or how they organise their working week, or possibly even dedicate their time to conveying their know-how to younger generations.

→ In 2022, the proportion of disabled workers declared was 6.07 % (*).

BIGARD implements special measures for any employees concerned by this status: adjusted workstation and/or schedule (including part-time contracts for older workers); Disability Employment Vouchers (to hire help at home); HEALTH+ scheme (additional healthcare as part of the My Health Solution private insurance - at no additional cost).

On a day-to-day basis, a Disability advisor guides, informs and provides individual support to disabled employees for whom work is a priority. These actions are monitored by social partners, both on a local level and across the Group.

* Since 2005, the IFRIA Pass has been the favoured integration scheme for production operators (a 7-month block-release course with support from HR teams and coordinators within the IFRIA network - which are training centres partnered with BIGARD).

13 723 employees

fixed-term and permanent employees, 26.86 % of which are women

79,65 % of staff

have permanent contracts

42,16 years

is the average age

 $13\,\mathrm{years}$

is the average seniority

1 310 employees

new permanent-contract workers
(438 direct recruitments, 266 integrations
following a block-release programme
and 606 appointments to permanent posts
following a fixed-term contract)



380 vocational training apprentices

(from a BTS - advanced technician's certificate - all the way to an Engineering Degree), most of whom following a block-release schedule

331 trainees

followed an IFRIA Pass course.
Additionally, 111 employees started
a BIGARD Pass course - a new
programme implemented by teams
within the Group

225 472 hours

of in-service training were done and reported - excluding the integration programme. Within this framework, the BIGARD Ecole des Métiers (Trade School) trained 2,131 workers.

9 482 employees

followed at least one in-service training course in 2022, i.e. close to 70 % of the total workforce

PROMOTING PROFESSIONAL DEVELOPMENT AS EARLY ON AS DURING THE RECRUITMENT PHASE

Gradually acquiring skills is also the key to professional development. Versatility, professional mobility, certifications: various **wage moderation** schemes are associated with the different key stages of a worker's journey. **Individual promotion is a core value within the company -** thus recognising its employees' concrete skills and commitment. In 2022, **22 % of the company's workforce benefited from it** (individual pay rise and/or professional development and/or switching to another job).

This desire to enhance development provides more **security to each worker's professional journey.** Moreover, the BIGARD Group prefers **permanent contracts when recruiting:** close to 80 % of the company's total workforce has a permanent contract. Professional progress is something to be considered in the long term, thus taking you up the **social ladder!** This approach fits in with the Professional Diversity and Equality Policy set out by social partners: **professional development requires goals to be set in line with each employee's skills.**

These arguments are used during **recruitment operations:** with our Human Resource teams being so proactive in the field, and being able to promote our jobs and the BIGARD company package, over 1,300 new permanent-contract staff were hired in 2022.

→ In 2022, results concerning the Professional Equality Index had progressed for all three companies representing the Group's largest proportion of staff. This positive trend aligns with the goals set out in the action plan established with trade union representatives, aiming to erase any compensation and salary increase discrepancies between men and women.

BIGARD → 89 / 100

CHARAL → 89 / 100

SOCOPA VIANDES → 89 / 100

CODEVIA → 76 / 100

ARCADIE VIANDES → 82 / 100

DESTREL VIANDES → 76 / 100

GALLAIS VIANDES → 76 / 100

CHALLENGE 2

Preventing and protecting our employees' health

Looking out for employee health is a commitment founded on a conviction deeply-rooted in the company's Senior Management. The goal is to protect overall health: physical, mental, social, etc., both at work and more generally throughout life. In 2022, two focus points guided the company's dedicated action plan:

- Acting and involving teams to reduce any professional risks;
- Enabling each and every person to better manage their health.



PREVENTING SAFETY RISKS IN THE WORKPLACE

Preventing Safety Risks at Work is a major concern for all of the BIGARD Group's social partners. In this regard, they have set out and shared clear objectives: **reducing staff absenteeism and preventing professional exclusion**

 \rightarrow IPC: in 2022, absenteeism reached 6.26 % (*); the goal for 2023 is to drop below 6 %.

In addition to integrating regulatory requirements pertaining to assessing professional risks and their prevention, **the policy for Preventing Safety Risks at Work is based on 7 operational fundamentals** that must be rolled out on each site, as part of a yearly action plan launched by the site's Director.

Regular milestones help monitor this roll-out:

- publishing monthly indicators for the Group's Departments to see;
- running diagnostics for each site twice a year to assess compliance with each fundamental pillar and adjusting actions plans as needed;
- formulating a monthly communication campaign about concrete topics to raise awareness and support any behavioural changes;
- organise an inter-site Challenge to gather ideas, innovations and good practices, and create momentum amongst teams;
- regularly exchanging with staff representatives during dedicated commissions, both locally and throughout the Group.



RAISING AWARENESS AND ACTING TO ENSURE OVERALL HEALTH

Employees of the BIGARD Group and their beneficiaries, i.e. over 34,800 holders (*), are entitled to coverage by the company's **« My Health Solution » private insurance.**



According to the World Health
Organisation, "health does not simply
come down to the lack of disease
or disability, it also means physical,
mental and social well-being".

This is why the purpose behind our My Health Solution private insurance was to implement and develop a family health system in line with the above definition. As such, the insurance conducts prevention, treatment, solidarity and assistance actions combining all medical disciplines with a view to providing members and their beneficiaries with special medical, financial, social, family or moral support.

77

Extract from Article 2 of the My Health Solution private insurance statutes, registered on 23 October 2020 and submitted to the Ministry for Health, governed by Book III of the Mutual Insurance Code. The Group's social partners, in charge of overseeing My Health Solution, guarantee compliance with any social aspects of the Insurance policy. In this regard, they make sure service offers are regularly updated, so each beneficiary may freely create the «health journey» best suited to them, with a view to preventing, curing or living with a disease.

Moreover, My Health Solution covers the following, as per the framework set out by the French Social Security (« responsible contract »):

- routine care and any expenses incurred by hospital stays;
- over a hundred non-conventional medical practices, including manual therapies, natural therapies, medical acupuncture, energy treatments and massages, psychotherapies, etc., with a remaining fee of only €1.50 per medical act to be covered by the beneficiary;
- dental implant treatments potentially entirely covered;

... above and beyond these points: providing guarantees and services aiming to support beneficiaries willing to consider their health comprehensively.





→ My Health Solution explained simply:

- an expansive and scalable offer of Health and Life insurance guarantees;
- managed by specialised third-party organisations, thus guaranteeing the private insurance's efficacy and confidentiality for all beneficiaries;
- identical contribution base for all employees, 75 % of which is covered by the company (excluding options selected by the employees);
- support schemes and more offers for employees having to deal with difficult health issues (HEALTH +);
- separate offer for retired BIGARD Group employees.



CHALLENGE 3

Establishing a sustainable work collective

Upholding **trusting human relations** contributes to the company's proper operations and to its social and economic development. Management aims to **promote constructive dialogue at every Group level,** both as part of staff representation meetings and for each employee individually.

BUILDING SOCIAL DIALOGUE AND NEGOTIATING SOCIAL POLICIES

The Group's social policy is based on and negotiated as part of Group Agreements, in line with a triennial social agenda. Between 2020 and 2022, 45 agreements and amendments were signed following a majority or unanimous vote (four trade union organisations are represented within the Group). Following negotiations, social partners consolidated the «BIGARD social package» by creating schemes and social rights for employees. The latter pertained to working conditions and work recognition (annual salary increases, both general and individual, employee savings plan, etc.) throughout the employee's journey in the company.





The collective negotiation dynamic feeds off:

- regular exchanges between General Management and staff representatives regarding the meat sector context, the company's activity and its sector actions;
- the Human Resources Department assessing and monitoring social performance,
 and rolling out projects;
- training staff representatives.

MAINTAINING A CLOSE RELATIONSHIP WITH EMPLOYEES

Local supervisors (about 2,000 team leaders or executives) play a major role in ensuring the department or workshop runs smoothly, **and make sure all aspects of the social policy are applied.** By listening to their employees, they contribute to involving and recognising workers, and developing and monitoring working conditions. To support managers in team coordination, a **special «Manager Journey» training course** was created by the Human Resources Department and the BIGARD Ecole des Métiers (School of Trades). Split into several cycles, it aims for participants **to acquire management skills and become proficient in their implementation.** In 2022, 233 trainees began cycle 1 and 64 started cycle 2.





- → The BIG'APP smartphone application was launched late 2022: downloaded by over 7,000 users, it helps communicate closely with employees. Through this application, they have access to useful services for managing their day-to-day professional lives (following up on their savings plan, monitoring leave, accessing paperless payslips, accessing My Health Solution services, etc.).
- → The 50th edition of the company magazine BIG'MAG was sent out to employees; this special issue encompassed testimonies from several of the Group's directors and workers.

CHALLENGE 4

Ensuring animal welfare

The Group's Quality Department drew up a policy and allocated resources to ensure animal welfare within its sites, and more generally to ensure compliance by all sector stakeholders. The results of this approach are communicated in a transparent manner to customers and stakeholders.

This policy is based on **all five animal freedoms being respected,** as defined by the *Farm Animal Welfare Council:*

- Freedom from hunger, thirst or malnutrition
- ◆ Suitable living areas, no climatic or physical stress
- Freedom from pain, injury or disease
- Possibility of behaving normally, as would each species
- Freedom from fear or distress



RESPECTING ANIMALS' FIVE FUNDAMENTAL FREEDOMS

The BIGARD Group applies exacting standards when it comes to animal welfare, both during transport and within the sites fitted with equipment and infrastructures suited to animal needs. All new cattle sheds, pigsties or sheepfolds must first be approved by an ethologist to ensure utmost conformity.

Upstream from this, the company promotes these requirements amongst livestock farmers, producer organisations, assembly centres and transport stakeholders. Our suppliers and transporters have all signed specifications detailing any regulatory requirements and good practices to do with monitoring animal health and cleanliness, feeding, and living comfort during transport. These specifications cover all animal supplies up to 90 % of total volumes.

To bolster industry commitment in the matter, and good practices, the BIGARD Group drew up a **Charter dedicated to animal welfare.** The charter namely includes the training of advisors specialised in animal protection, as well as the organisation of audits at every stage of the animals' journey. In 2022, **over 750 livestock audits were conducted.**

TRAINING EMPLOYEES TO COMPLY WITH BEST ANIMAL WELFARE PRACTICES

Within the Group's sites, animal welfare is **a skill of its own**, resulting from proper training and awareness. 100 % of BIGARD's operators in contact with live animals have a **skills certificate in animal protection**; all drivers transporting live animals have a **special skills certificate**.

138 Animal Protection Officers supervise animal welfare in slaughterhouses, in close collaboration with the Group's Quality department. They use auto-check grids (identical throughout the Group) and report directly back to site Directors and Official Veterinary Services.

ASSESSING AND IMPROVING OUR PERFORMANCE

Official Veterinary Services represent the State; they are fully independent, and **are present in each of the Group's slaughterhouses.** They make sure good practices and French regulations are complied with - as these are some of the strictest in terms of animal welfare.

Once at their workstations, operators ensure level 1 checks, and Animal Protection Officers run level 2 checks. In 2022, video surveillance of animal unloading upon entering the slaughterhouse became standard: 74 % of slaughterhouses are now fitted with cameras. This tool is used exclusively by site Directors and certified staff, and serves as an additional verification measure, aiming to improve practices if necessary.

In 2022, just like every year, **100 % of BIGARD's slaughterhouses were audited without prior notice by expert veterinarians or independent ethologists,** in line with inter-professional criteria for animal protection in slaughterhouses.

- → IPC: the average score for these audits is 91.5 %, exceeding the Group's objective (90 %).
 - → This type of animal welfare audit (without prior notice) counts over 220 checkpoints, from animal unloading to slaughtering. The audit requires observing the animals, practices, infrastructures and operating equipment. Interviews and knowledge tests are then run with operators, as are document analyses. Our cattle repository was actually approved by French authorities and specialised non-Government organisations.

CHALLENGE 5

Guaranteeing meat and product safety and quality

Product quality in its widest sense is a key decision-making factor for customers and consumers. It relies on a proficient transformation process, respectful cutting methods, and irreproachable traceability. The Art of Meat is the pillar of BIGARD's Quality Culture. The latter obviously aims to maintain high Quality requirements in all sites, to ensure health safety for all meats and products.



UPHOLDING HIGH QUALITY REQUIREMENTS

With support from the 175 employees making up the Group's Quality teams, **all our workers are committed on a daily basis. In 2022, 3,460 of them decided to undergo training** in hygiene and quality (i.e. over 9,500 hours in total, excluding the «Pass» integration schemes which already includes theoretical and practical modules on these topics).

Additional approaches are also included:

- Rigorously applying good hygiene and work practices, namely with regard to checking raw materials and being proficient in manufacturing processes, are verified at every stage of production by the Hazard Analysis Critical Point (HACCP) principle. This analysis results in checks on materials and products, and on the application of essential hygiene, cleaning and tool sterilisation measures, amongst others.
- Cleaning and disinfection: every day, any premises used for slaughtering, meat cutting and product manufacture are cleaned and disinfected. This sometimes requires the machines to be entirely disassembled to access all the parts having been in contact with the animals. Risk prevention in production environments is a key step in the action plan aiming to optimise and control health safety, and improve cleaning and disinfection quality. Reduced water and cleaning product consumption are also part of this plan.

- Maintaining a continuous cold chain in all sites is ensured by constantly checking the temperature in the premises, and that of the meat at every stage of production namely during the last carcass cooling stage, after slaughtering and prior to boning. Aiming for and upholding optimal cold levels is a key objective in the company's investment policy, in line with energy-saving actions and environmental protection.
- Traceability for food products, packaging and finished products is structured thanks to a system implemented by the Group, and controlled thanks to the operators' discipline: it begins as soon as the animal arrives each one has a passport making it possible to precisely monitor meat from farm to finished product, including transformation.
- Checking and analysing products: the BIGARD Group runs a network of 10 in-house laboratories, fitted with cutting-edge equipment. In 2022, teams ran over 1 million physico-chemical and microbiological analyses, some of which go above and beyond regulatory requirements (*). This analysis plan aims to prevent any risks pertaining to potential contaminants particularly *Escherichia coli* and *Salmonella* bacteria. Sensitive products and ranges aimed at children create a particular focus point. These items cannot be marketed without having been approved by ad hoc inspections. Calling upon external expert laboratories completes this approach and meets customer expectations.

- Audits conducted by independent third parties: in 2022, 100 % of all meat transformation and production sites were audited by independent, third-party organisations regarding *Escherichia coli* contamination risks. As a result, 92 % of slaughterhouses and 100 % of cutting and fresh/frozen minced meat production workshops were awarded the highest score: A.
 - → Marketing meats and meat-based products is subject to strict inspections in Europe. Recently, the European health authority published the results of its 2021 audit: 99.83 % of products comply with health safety requirements (over 620,000 samples were analysed within the European Union, Norway and Iceland).





- Quality Assurance: referencing external suppliers (other than animal suppliers) is extremely strict. It implies compliance with company procedures, including an audit, adhering to specifications, and committing to respecting regulations as well as the Group's Quality, Safety and CSR requirements. In 2022, 45 suppliers were audited by our Quality teams in 7 European countries and in the United Kingdom.
- Protecting the food chain's integrity thanks to what is known as Food Defence Plans in 100 % of sites.
- Inspections run by State Veterinary Services: marketing meat and meat products is subject to a European health certification, which each of BIGARD's sites own. Each agreement is reassessed yearly by the State, via veterinary services and the General Food Directorate. A specificity of slaughtering and meat transformation activities is that agents are present permanently on site, continuously checking that all implemented measures and procedures remain efficient as soon as the animal has arrived.
- Measuring our performance and its continuous improvement: through certifications delivered by independent third-party organisations, the BIGARD Group proves that it complies with the most exacting standards. In 2022, all sites conducting product manufacture activities (minced meat, carpaccio, sausages, etc.) for major retailers and professional catering services were certified (IFS, BRC, ISO 9001 and/or ISO 14001).
- → IPC: on a Group level, 66.67 % of all sites are now certified, all activities combined. 2025 goal: 75 %.

CHALLENGE 6

Preserving resources and preventing any impact on the environment

The Technical Department runs an energy-saving and environmental protection scheme on each site, as part of daily activity management such as launching construction work and modernisation programmes. This «common sense» dynamic has borne its fruit - whether in regard to energy consumption, water consumption or waste emissions.



1

REDUCING GAS AND ELECTRICITY CONSUMPTION

The BIGARD Group's activities require energy consumption for the following:

- cold production, to ensure carcasses drop quickly in temperature thus guaranteeing good meat quality; for storing meat in fridges and low-temperature chambers until products can be distributed using refrigerated trailers;
- operating processes, machine and facilities required by staff to transform meat and offal safely and with great precision, and to complete recipes and manufacture products;
- heat any water required for the daily cleaning of workshops, processes and machinery.

Without energy resources, no industrial activities are possible - especially as they ensure high quality and safety levels, whether for employees, products or goods.

These necessities in no way prevent the company from **establishing a long-lasting and sustainable dynamic aiming to reduce energy consumption.** Launched several years ago, this energy-saving plan was brought to the forefront in 2022 following the European energy crisis and threat of shortages, as well as by the sharp increase in electricity and gas prices.

In 2022, local teams came together to **adapt their consumption to daily requirements as best as possible.** This was conducive to changes in behaviour, which in turn empowered each employee to do better. Results over the last financial year: **- 3.04 % in electricity consumption (*)** and **- 5.95 % in gas consumption**. These efforts must be continued in 2023, driven by the overview of key performance indicators.

 \rightarrow Throughout the entire BIGARD Group:



Cold and hot water/steam production accounts for close to **2/3 of energy consumption**



Electricity and natural gas represent **85 % of our energy mix**

OPTIMISING WATER USE AND ENHANCING ITS REUSE

The company uses a great deal of water for its various processes, for cold production and for daily cleaning. These are essential
to guaranteeing food safety. A small part of
water volumes are « consumed » to manufacture
several product ranges (sauces, steamed meats).

In addition to reducing consumption (5.51 million m³ in 2022, i.e.- 5.8 % in a year (*)), 60 % of « waste » water is treated via our 14 intra-company water treatment plants. Sites dealing with the highest volumes of slaughtering and production activities are fitted with these plants. This equipment is used to purify water thus aiding its reuse, in accordance with the regulatory framework in place. The latter will be evolving in 2023, making it possible to develop protocols for reusing waste water for industrial purposes.



- → Simultaneously, the Technical Department set out **site** and workshop layout and equipment principles that must now be integrated to each modernisation and maintenance project. This is already the case in Villefranche-d'Allier and Cholet, where large-scale projects are currently underway:
- increasing the thickness of outer insulation panels (walls and ceilings) to avoid cooling energy loss;
- floor insulation;
- avoid dark coatings on roofs and outer walls, as their sun ray absorption index is higher;
- implementing energy recovery solutions, namely calories generated to produce cold. They can be recovered using exchangers, and can then be used to heat cleaning water;
- installing self-consumption photovoltaic panels;
- implementing frequency-variation equipment so cold, heat or compressed air production can be adjusted as needed:
- in offices, possibility to regulate temperatures remotely according to when the staff is present, and to use low-consumption lighting.

WASTE RECOVERY

Throughout the entire BIGARD Group in 2022, 177,500 tonnes of waste were generated (*).

→ IPC: the waste recovery objective set to 90 % by the Technical Department was exceeded: 93 % of waste volumes were treated in recovery plants, after having been sorted on-site.

87 % of waste is organic matter, most of which comes from the on-site waste water treatment plants. This waste is reused in two ways, thanks to its methanogenic and agronomic potential:

- 83,000 tonnes of waste were processed via **methanisation plants** to produce biogas, i.e. + 18 % compared to 2021;
- close to 145,000 tonnes served as **organic fertiliser**, either directly spread in the field, or after having been composted, or after methanisation (the digestate resulting from the biogas production process is spread) so matter is returned to the earth in as direct a way as possible.





REDUCING OUR CARBON FOOTPRINT

Concerning the reduction of greenhouse gas emissions, an assessment is conducted every 4 years, based on a representative scope. Between 2012 and 2015, emissions dropped by 8 %, then 9 % between 2015 and 2019. In 2022, the Technical Department launched a new methodology for calculating emissions, in line with Ministry and ADEME directives. Emission assessments will now be extended to indirect emissions associated with transport. To integrate this, a reference assessment is currently being conducted.

In the meantime, **the emission reduction programme is still going strong:** reduced natural gas and electricity consumption, replacing refrigerant fluids, etc. This approach is also supported by the Supply Chain Division. Transport is a core activity that concerns daily animal supply to slaughterhouses, and meat/product distribution to customers and points of sale - many of which are located in Low Emission Zones. Every mile counts! This means searching for ways to optimise the supply chain and create synergies (namely consolidate goods and material flows).

- → With this in mind, the Group's vehicle fleet was redesigned:
- Though 75 % of the fleet was already equipped in 2022, all refrigerant trucks will now have to meet Euro VI standards in 2024, to reduce polluting emissions (nitrogen oxide and fine particles). The light vehicle fleet is also being reconfigured to integrate more electric or rechargeable hybrid technologies.
- With a view to **reducing fuel consumption,** truck tyres were resized and deflectors were systematically fitted on truck cabs. A first group of drivers were trained in **eco-driving** on the Neubourg site where major deliveries to butchers

and delicatessen counters occur in the Normandy and Paris areas. **80 trucks are now fitted with an « built-in coach » to help drivers adopt virtuous driving habits** – an « eco-score » is sent to drivers every month.

 With a view to eliminating combustion-based consumption for producing cold for refrigerated trucks, new « pulley » equipment is currently being tested (electric engine directly connected to the truck). Packaging is essential for ensuring health safety of all meats and products:

- Its primary role is to contain the product, allowing for transport and handling, and protect it from external contamination, thus ensuring its quality until consumption. It can also help push back the product's shelf-life, thus contributing to reducing food waste.
- Its secondary role is to communicate and inform consumers about the product.

The Group's Consumable Management Unit is pursuing its **packaging eco-design strategy, by looking** to minimise their environmental impact:

- Cardboard packaging containing fresh products is now FSC-certified (fibres originating from sustainably -managed forests); this certification will be applied to all dispatched cardboard in 2023.
- 65 % of packaging sold can be recycled (single material). This technology is used continuously by the BIGARD Group, and aims to be generalised. New solutions are being explored alongside our partner suppliers.
- 85 % of packaging and consumables purchased are manufactured in France; supply is optimised to reduce the distance between the supplier and the user site (fewer ranges and pooled logistics). For cardboard, the average distance covered is 88 km.

Above and beyond adapting to regulatory changes, the BIGARD Group takes part in several work groups and consortia, namely governed by CITEO - a State-certified company aiming to enhance recycling for household packaging. The goal here is to use packaging that complies with quality, service and cost expectations, and can be recycled via mature and/or soon-to-be-operational channels, without forbidding any plastic resin:

- MONOFILM project: searching for recyclable plastic seals, whether made of polyethylene terephthalate (PET) or polypropylene (PP);
- PS25 (polystyrene), PET25 or Flex25 consortia to boost overall visibility of the hindrances and most importantly the levers making it possible to recycle meat trays.

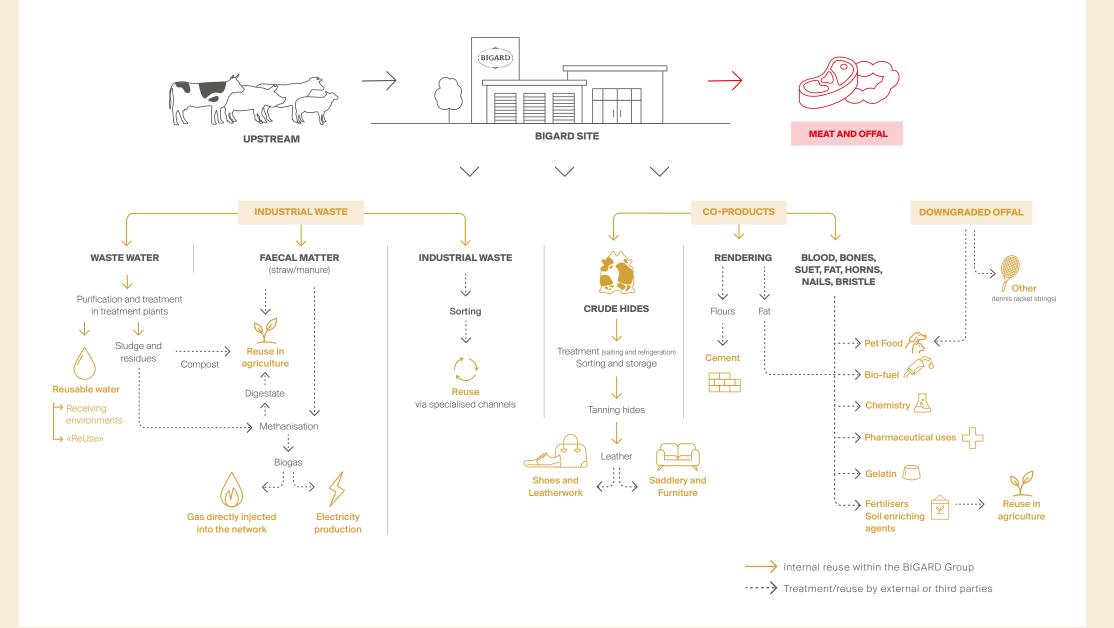
→ Via the professional Culture Viande syndicate it is part of, the BIGARD Group is involved in **the DURALIM approach**, aiming to feed reared animals in a sustainable manner, by ensuring that the raw materials used as fodder are produced in accordance with the environmental, societal and economic standards in force.

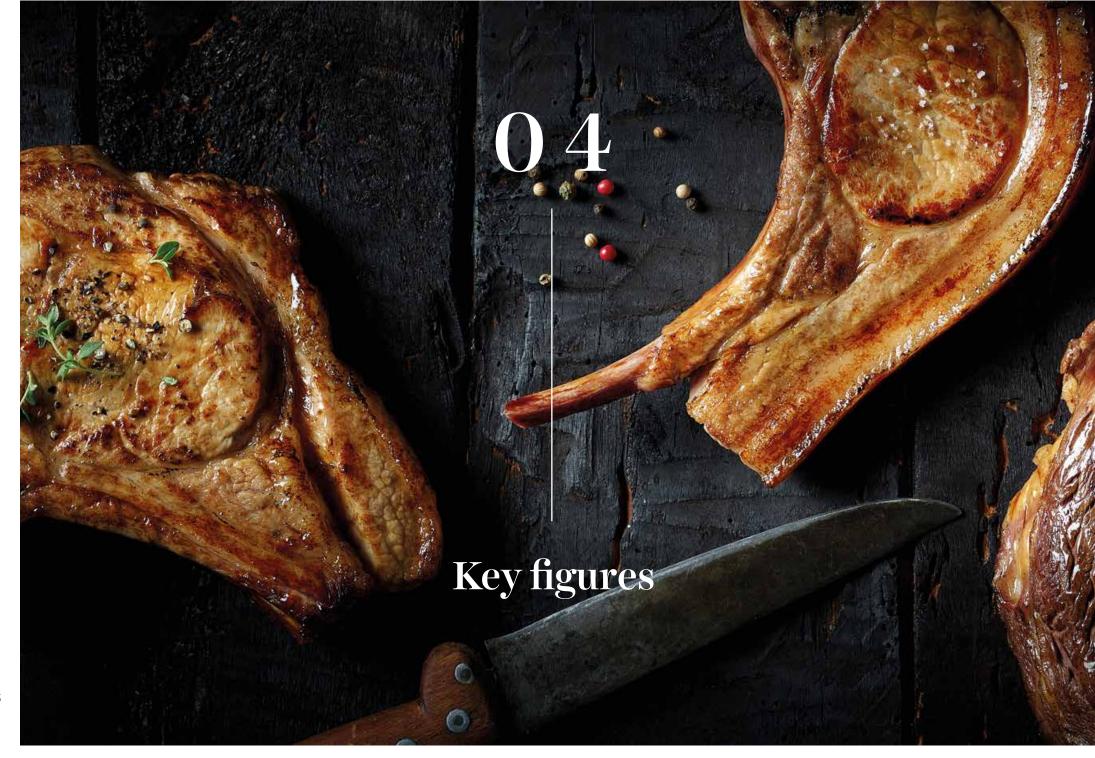


VALUING THE ENTIRE CHAIN

The diagram below details the channels through which reuse is made possible - many of which are already mastered by the company. Based on resource-saving principles, a certain hierarchy of uses is complied with, and human nutrition (meat and offal) is obviously at the top of the list. By ensuring maximum reuse, waste produced can be injected back into its initial circuit, thus creating agronomic resources for crop production.

REUSE SECTORS



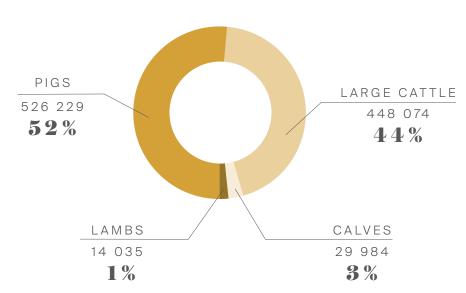


| 50

2022 Key figures

SUMMARY

BREAKDOWN OF SLAUGHTERED VOLUMES (IN TONNES)





99,92%

of all animals slaughtered within the BIGARD Group are of French origin



91 400

total number of supplying livestock farmers



2 600

pig farmers



81 600

large cattle farmers



3 960

calf farmers



3 240

ovine farmers

13 723

PERMANENT + FIXED-TERM **EMPLOYEES**

79,65 % PERMANENT CONTRACTS

STAFF ABSENTEEISM

STAFF

6,26 %

1 310

NEW PERMANENT-CONTRACT STAFF

381

VOCATIONAL TRAINING APPRENTICES

- 332 new operators followed an IFRIA Pass course, 111 followed a BIGARD Pass course
- 69 % of staff benefited from at least one training course
- ◆ 225 470 hours of in-service training conducted
- ◆ 22 % of permanent staff got a promotion

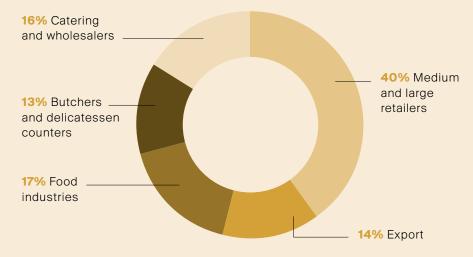
ENERGY AND ENVIRONMENTAL SOBRIETY



-3,04 % -5,95 % -5,80 %

of sites dedicated to manufacturing processed products have a quality management system certified by an independent third party

2022 SALES BREAKDOWN (in turnover)



39 000

unique points of sale distributed to

5,7 billion €

in consolidated turnover in 2022



L'Art de la Viande

This Non-financial Performance Statement was drafted in accordance with articles L. 225-102-1 and R. 225-105 of the Commercial Code. Verification of the sincerity and conformity of this statement was completed by an Independent Third Party. To do so, it rolled out a verification and proof-collection process (in-field audits, Head Office Management audits, document analysis).

The Independent Third Party concluded that this statement complied with all applicable regulatory provisions: the overall information was presented in a sincere manner. The reporting process and internal consolidated inspection's proper operation was also highlighted.

The Independent Third Party's report is appended in the methodology notice.

Unless otherwise mentioned in the document or if reference is made via an asterisk (*) to the associated methodology notice, this here report presents information from 1 January 2022 to 31 December 2022 for the BIGARD Group and its subsidiaries CHARAL, SOCOPA VIANDES, BIGARD DISTRIBUTION, BBV, LAG, SOVIA RUNGIS, GALLAIS VIANDES, SOL, CODEVIA, TRACOVAL, BICHON GL, FRAIS VIANDES, ARCADIE VIANDES, DESTREL VIANDES, CET, CET ENVIRONNEMENT, ABERA and PORCGROS.

These companies are listed in the document and referred to as the « BIGARD Group » or « the Group ».