Indulgent Moments, parent company of

Mademoiselle DESSERTS

• IN LOVE WITH PATISSERIE •

Entreprise B Certifiée

Emmi GROUP

2025 SUSTAINABILITY REPORT

Mademoiselle Desserts is pleased to share its 16th CSR Report, which has evolved to align with its status as a Mission-driven Company. With a strong commitment to transparency and accountability, this report presents the Group's objectives, achievements, and progress made or underway across its entities, recognised through the renewal of its B Corp certification in April 2025.

Official launch of the new framework for the FEB collective agreements aimed at strengthening the nutritional quality and sustainability of the food offering, in the presence of Minister Annie Genevard and Didier Boudy, Executive Vice-President Emmi Desserts and President of the FEB.

WE SUPPORT

Editorial of DIDIER BOUDY

Congratulations on renewing your B Corp certification in 2025!

CSR has been embedded in Mademoiselle Desserts' strategy for over 15 years. Through B Corp certification, we reaffirm our commitment to generating a positive impact on society and the environment. The framework is highly demanding and continuously challenges us to raise our standards. We successfully certified Galana, our most recent acquisition in Belgium in 2023, and significantly improved our overall score. Being B Corp certified is a real source of pride and perfectly complements our status as a Mission-driven Company. We also share a common vision with Emmi and aim to roll out B Corp certification across all factories within the Desserts Division in the coming years. Another exciting challenge ahead!

Is reducing sugar in desserts one of your priorities?

Absolutely! Ingredients are at the heart of our daily operations. Pleasure is our raison d'être, but it must be a responsible pleasure, built on high-quality ingredients, clean recipes, environmentally responsible processes, and factories that take care of their people. Through our Nutri M programme, we have established a structured approach, particularly within R&D, to reduce sugar in our desserts by 8% by 2030. Priority is given to achieving meaningful reductions in sugar across our recipes. For example, we have achieved a 4% reduction in sugar in our own flan recipe — taking small steps to avoid losing consumers through drastic sugar cuts, instead favoring subtle reductions over time that preserve the balance between indulgence and nutritional equilibrium.

And what about decarbonisation — is that a key issue for Mademoiselle Desserts?

Since 2023, we have been rolling out an ambitious decarbonisation plan covering all our sites and products. In 2025, our targets were validated by the SBTi, confirming their alignment with the recommendations of the Paris Agreement. We are investing in several renewable energy projects. In Dordogne, a first photovoltaic plant has been built and will be connected in early 2026, with a second project currently in preparation. In Belgium, the factory roof is now equipped with solar panels already covering 25% of site consumption. In the UK, we have been using 100% renewable electricity since 2024. We are also involved in a methanisation facility located near our Condat-sur-Trincou site: we supply part of the raw materials and recover the biogas produced. To better manage our consumption, we have installed electricity meters across our sites. Thanks to these actions, our Scope 1 and 2 targets are close to being achieved. The main challenge now lies in Scope 3 emissions, particularly the carbon impact of our raw materials, notably butter and chocolate. We already use 100% RSPO-certified sustainable palm oil and are working with our customers to adjust butter quantities in our recipes in order to reduce our overall carbon footprint.

"Think global, act local" — what does that mean in practice?

Since 1 January 2025, the new Desserts Division of the Emmi Group has been operational. Emmi already operated eight dessert factories (four in Italy and four in the United States). The division now brings together 20 factories across six countries and more than 3,100 employees. We are maintaining a decentralised model: each country remains autonomous with its own local management team, while sharing our strengths to accelerate development. We are pooling complementary product portfolios as well as customer portfolios. A Group Executive Team, known as the D-19 — the "G20 of desserts" (laughs) — has been established to strengthen commercial synergies and harmonise financial and CSR reporting. We strongly believe in the expertise of our local teams: they know their markets better than anyone. For example, our Italian and American factories produce tiramisu of outstanding quality. Until now, Mademoiselle Desserts did not manufacture it, but we will now be able to offer it to all our customers.

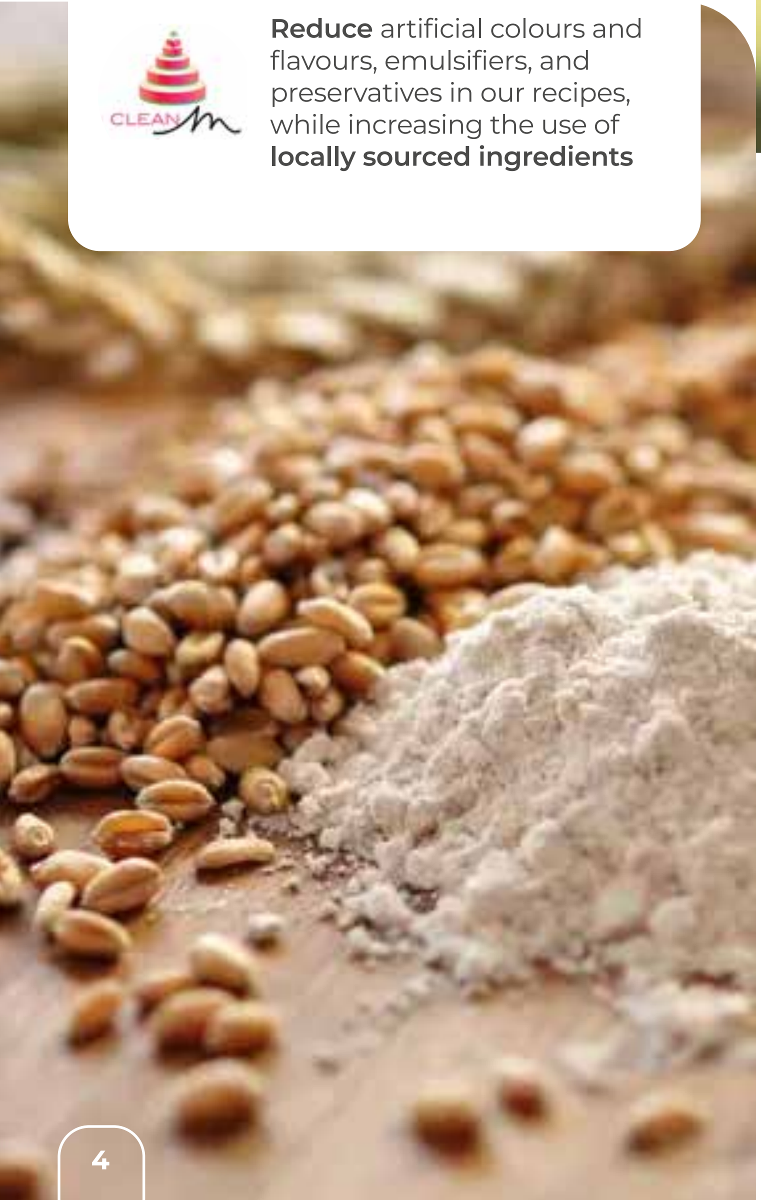
Our value chain

1 Raw materials

- Responsible sourcing, **CSR evaluation** of our main suppliers
- National or even **local purchasing whenever possible**
- Priority to **ingredients certified** by Rainforest Alliance/Cocoa Horizon (chocolate), RSPO (palm oil), or **from regenerative agriculture**
- **Nutri M** and **Clean M** Programmes

NUTRI M — **Improvement of the nutritional profile** *(reduction of sugar, salt, saturated fats, and increased fibre)*

CLEAN M — **Reduce** artificial colours and flavours, emulsifiers, and preservatives in our recipes, while increasing the use of **locally sourced ingredients**



2 Manufacturing

Across our production sites in France, the United Kingdom, the Netherlands, and Belgium

- **2048 employees**
- **Production site specialities :**

Valade – France · *Flans, tarts, puff pastry, sweet pastry bases...*

Broons – France · *Desserts, yule logs, muffins...*

Renaison – France · *Chouquettes, puff pastry sheets, choux pastry, Tropéziennes...*

Saint-Renan – France · *Tart bases, puff pastry sheets...*

Thenon – France · *Baked and unbaked flans...*

Argenton-Sur-Creuse – France · *Choux pastry, fondant, cakes..*

Tincques – France · *Mini beignets, muffins, navettes, pastry shells...*

Corby – United Kingdom · *Cheesecake, hot pudding, cookies...*

Maidenhead - United Kingdom · *Traybakes, cakes and gluten free desserts...*

Taunton - United Kingdom · *Cheesecake, chocolate fudge cakes....*

Weert – Netherlands · *Mille-feuilles, choux, rolled cakes...*

Waregem – Belgium · *Muffins, lava cakes...*

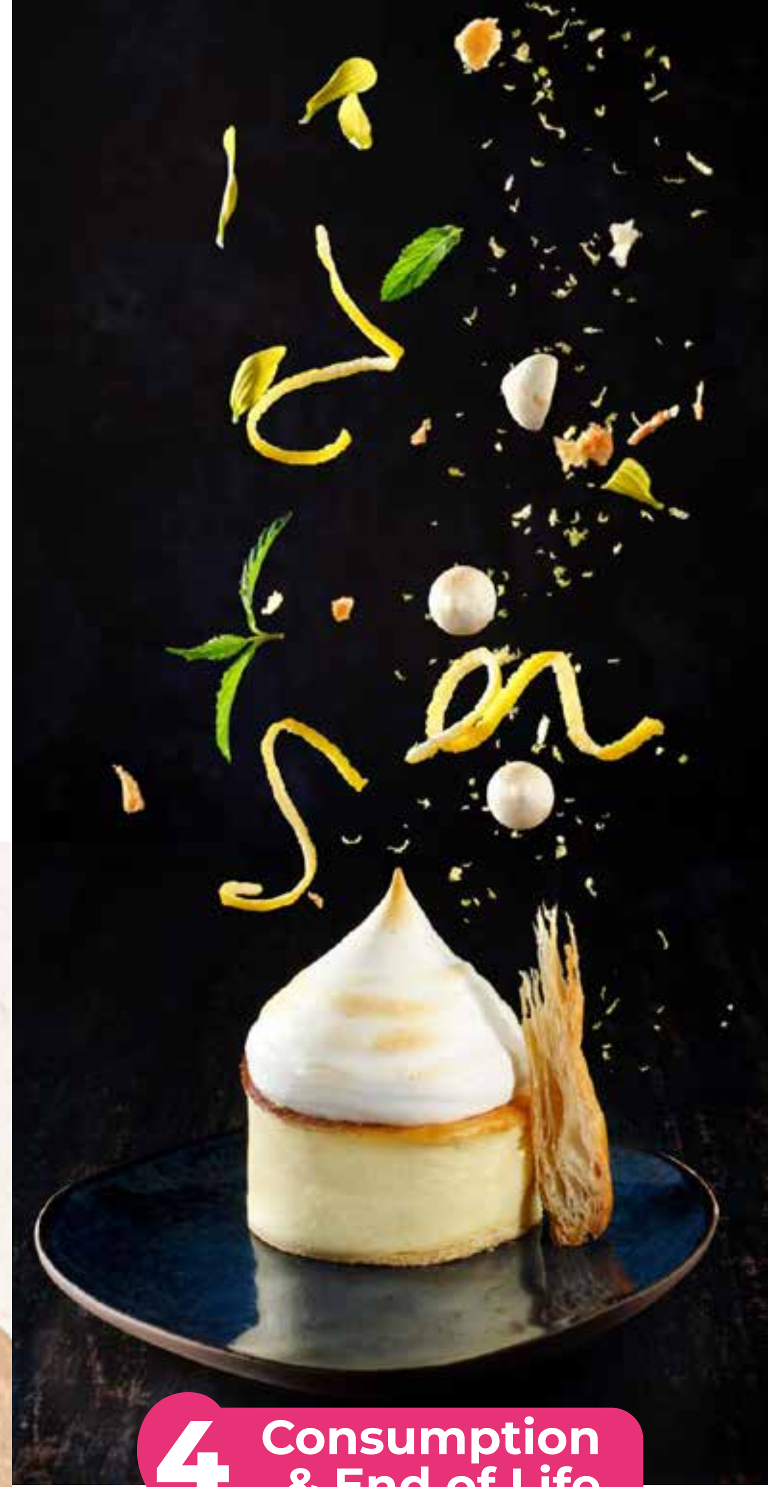
- **Food Safety :** All sites are certified to ensure compliance with food safety standards

IFS Food · BRCGS Food Safety Certificated

3 Sales

- **77 135 tonnes** of desserts produced
- **€455 million** in revenue
- **Types of sales :**
  - Retail
  - Food service
  - Direct to consumer
- **Our brands :**

the handmade cake company · DO DO Cookie Co. La gourmandise végétale · oh oui! · POZZ · Petits Bonheurs · Moi

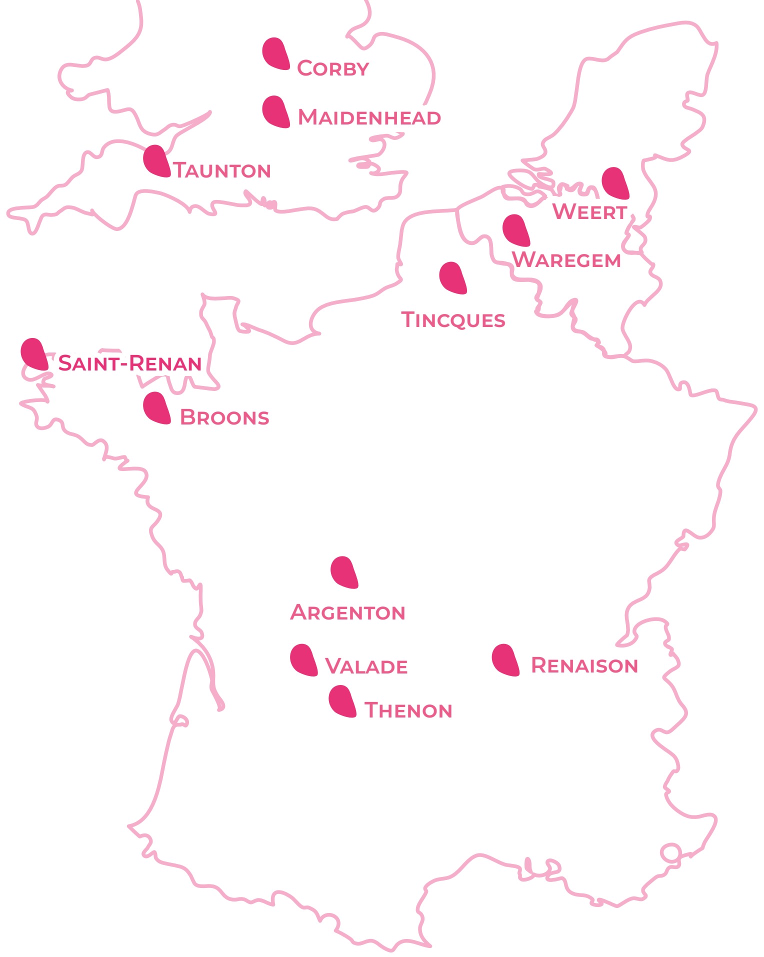


4 Consumption & End of Life

- **Product donations** to local charities and food collections

PACK M — **Reduction of packaging** and elimination of non-recyclable packaging

The key highlights of the year



Valade

Mademoiselle Desserts Valade celebrated its 40th anniversary! Indulgent treats, entertainment and shared emotions marked the day alongside our teams and partners. Four decades of passion celebrated with great pride and enjoyment.

Thenon

At Thenon, we reformulated our flan recipe to reduce its carbon footprint. By lowering the amount of butter in the pastry, we achieved a 17% reduction in carbon impact, with no compromise on quality or taste experience for our customers.

Broons

The Broons site celebrated its 25th anniversary in a festive atmosphere. Employees and their families shared the day through site tours, buffets and entertainment. A wonderful opportunity to showcase our expertise and strengthen connections.

Saint Renan

Several improvements were carried out to enhance working conditions. The workshop ceiling was refurbished with acoustic panels, significantly reducing machine noise. A pallet stacker was installed to eliminate manual handling of pallets, and an internal conveyor system was designed to transport trolleys to the freezing tunnel. This removed the need for operators to enter the tunnel, thereby reducing the risks of slipping, cold exposure and noise.

Tincques

The Tincques site reached a new milestone in structuring its Health & Safety approach by obtaining ISO 45001 certification for the first time. This recognition formalises several years of work dedicated to risk prevention and the continuous improvement of working conditions.

Argenton

At Argenton, works were undertaken to modernise refrigerated installations, including the replacement of cold room and freezing tunnel doors. These investments contribute to team safety, energy performance and equipment reliability.

Renaison

At Renaison, we continued the automation of production. A new machine was installed on the Tropézienne line, enabling robotic placement of the top layer. This development improves product consistency and enhances working conditions by reducing repetitive movements.

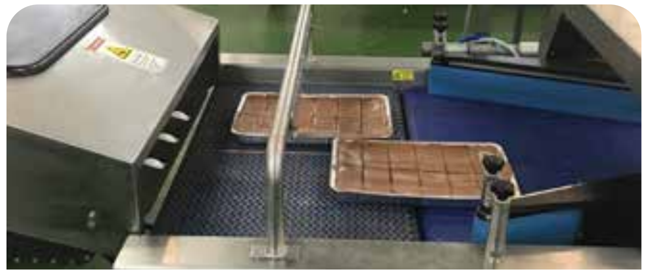
Weert

At Weert, we strengthened our Health & Safety organisation by welcoming a new team member, Pieter Schroën. His role is to prepare and implement the Risk Inventory and Evaluation (RI&E), identify hazards and propose improvement actions. This dedicated position marks an important step in structuring our prevention culture.

Waregem

At Waregem, we installed an extended shelter equipped with charging stations for bicycles and scooters in the employee car park. Staff can charge their equipment

during working hours. This installation improves fire safety by preventing indoor charging, enhances well-being at work by protecting bicycles from bad weather, and encourages more sustainable commuting options.



Maidenhead

At Maidenhead, the voltage optimisation unit has delivered strong results. By adjusting the electrical voltage supplied to equipment, it reduces energy consumption by up to 8%. Since commissioning, it has saved 470,000 kWh and avoided 85 tonnes of CO2e. This initiative demonstrates the tangible impact of targeted investments in energy efficiency on our decarbonisation trajectory.

Corby

The Corby site successfully passed its SMETA audit, which assesses practices relating to health and safety, non-discrimination and social risks. This achievement, the result of significant collective effort, highlights the teams' commitment to ethics and social responsibility.

Taunton

The Taunton site replaced two freezing units with CO_2-powered models, a refrigerant with a significantly lower climate impact. This upgrade removes 280 tonnes of CO_2e from the F-gas register and marks a significant step forward in reducing our footprint related to refrigerants.

Governance in service of the mission

Our Stakeholders

EXTERNAL

Clients & Consumers

Offering products that are always delicious and healthy, delivering pleasure while aligning with the consumer trend for "better eating". Discussion with our clients for the development of "responsible" products.

Schools & Training Organisations

Ongoing intake of interns and apprentices, from Year 10 work placements to Master's level, in order to build tailored career pathways, strengthen employer branding and enhance attractiveness.

Recruitment Agencies

Close collaboration with local agencies to improve recruitment. Co-development of action plans to monitor regulations and job descriptions to ensure that employees meet the required profiles.

Associations – Food Banks

Partnerships with local associations and sports clubs through financial sponsorship or donations of desserts. Contribution to food aid initiatives as part of solidarity-driven actions.

Public Authorities & Local Communities

Strong local presence, investment grants, dialogue and participation in local life alongside the Water Agency, inter-municipal authorities, town councils, Chambers of Commerce and Industry (CCI), ADEME, and other public stakeholders.

Peers

Mademoiselle Desserts is a member of the 3Dcollective with Coop de France, the ANAIS foundation in Nouvelle-Aquitaine, and the Global Compact. The group is a member of FEB (Fédération des entreprises de Boulangerie Pâtisserie), ANIA, AIBI, the Coq Vert communities, and B Corp.

Suppliers

The responsible procurement strategy primarily focuses on long-term contracts, a sustainable sourcing approach for flour, dairy products and other key raw materials, support for development and investment in regenerative agriculture, prioritisation of national sourcing, and CSR assessments.

International Organisations

Integration of the UN 2030 Agenda through alignment with the 17 Sustainable Development Goals. CSR reporting aligned with GRI standards. Collaboration with the UN Global Compact

INTERNAL

Employee Representative Bodies:

Members of the Social and Economic Committee (CSE), including trade unions, ensure collective employee representation and oversee social and cultural activities..

Employees:

Internal communication, newsletters, an ethical code of conduct displayed and shared upon recruitment, induction and training plans, and promotion of sporting activities to support well-being.

EMMI Group

Recognising the importance of environmental, social and governance factors, Emmi's teams collect and monitor CSR performance indicators.


▲ Barbara ▲ Katleen

CSR Team

Each site manages CSR on a daily basis alongside its teams, supported by our coordinators: Phoebe in the UK, Valérie in the Netherlands & Belgium, and Katleen and Barbara in France. Twice a month, we meet virtually to discuss CSR news, ongoing actions, progress and any challenges encountered.


▲ Valérie ▲ Phoebe

A consultation with our stakeholders was conducted in 2024.

Internal We received responses with good representation from our sites and professions, in addition to input from our entire Executive Committee (COMEX).

External Suppliers provided their feedback, accompanied by our investors, associations, professional federations, and some clients.

Organisation of the Mission Committee

The Mission Committee was established in October 2023 and met twice in 2025. Its work focused on reviewing indicators against the operational objectives. For example, does measuring suppliers' commitment to the Responsible Purchasing Charter represent the most relevant and sufficient indicator of whether suppliers can genuinely be considered "responsible"? Objectives and indicators will be further challenged in 2026.

Meetings are held either remotely or in person at our head office in Montigny-le-Bretonneux. Each external member has signed the internal rules of conduct.

From its very first meeting, the Committee became fully engaged and quickly gained a strong understanding of the Group's activities and environmental and societal challenges. For this second Mission Report, the Committee reviewed and challenged the objectives and indicators, confirming most of them while identifying others to be strengthened in the coming years.

Minutes of each meeting are circulated to members, who amend them where necessary. Committee members also provide their perspective on the content of the Mission Report, and their opinions are presented at the end of the report.

Integration with Corporate Governance

Following the acquisition by the Emmi Group in October 2024, Mademoiselle Desserts Holding was renamed Indulgent Moments, while retaining its existing organisational structure.

The company's purpose and statutory objectives were developed during several working and brainstorming sessions in 2022 involving numerous Mademoiselle Desserts managers. This collaborative process resulted in the "Manifesto", which forms the foundation of the statutory and operational objectives.

The link between the Mission Committee and the Company's governance bodies is ensured in particular through the CSR Coordinator, who works in close connection with the President and the Vice President Strategy & Finance of Emmi, as well as with the Group CSR team.

The scope of "Mademoiselle Desserts" activities is gradually being integrated into the Emmi Group's non-financial reporting. By 2026, all social and environmental indicators will be collected in accordance with the frequencies defined by Emmi. In addition, the data, actions and indicators required for B Corp, EcoVadis and Mission-driven Company certifications are also monitored.

The CSR management system continues to be structured and its integration within the Group Sustainability team is strengthening, for example during the Sustainability Days in Lucerne, where Emmi's head office is located.

Certain policies and procedures may be harmonised, particularly with the creation of the new Desserts identity within the Group in the second quarter of 2026, which will incorporate not only the Mademoiselle Desserts scope but also the Italian and American desserts sites.

Scope of the Mission

Indulgent Moments, the parent company of the Mademoiselle Desserts Group, adopted Mission-driven Company status in 2023, encompassing its 12 sites.

Following its integration into the Swiss-based Emmi Group, a new "Desserts" division now brings together the historic Mademoiselle Desserts sites and Emmi's specialised dessert companies.

Although Mission-driven Company status officially applies only to the original scope, we have chosen to extend certain objectives to the new perimeter in order to progressively integrate our new colleagues. You will therefore occasionally see references to Emmi Desserts sites (Italy/USA).

Our Values

Respect

"The atmosphere is positive and I really appreciate my colleagues. In my role, you need to be open-minded, able to listen to people and capable of making decisions quickly.

Thijs
Head Chef
Weert

discover the interview

"I also really value teamwork — being able to support one another and work in good spirits.

Nadège
Line Operator
Thenon

discover the interview

Passion

"I've had a very unconventional career path. I used to work in youth work with children and adults with disabilities. Then I decided to completely change direction and joined Mademoiselle Desserts, who offered me a position with them.

Anthony
Production Operative
Tincques

discover the interview

"If there are problems with the machines, I enjoy resolving them — I like a challenge.

Béatrice
Line Operator
Broons

discover the interview

Delight

"It's rewarding to work on products that are exciting, eye-catching and delicious.

discover the interview

Nathalie
Line Operator
Renaison

"What I enjoy most about my job is seeing the work completed — the factory clean, the machines spotless — and handing over a clean and pleasant working environment to the team starting in the morning.

Vincent
Cleaning Team Coordinator
Saint-Renan

discover the interview

Commitment

"When I think about commitment, I immediately think of my team. Day after day, they go above and beyond to ensure everything runs smoothly. Our supply chain and warehouse teams work tirelessly to make sure deliveries and inbound goods are handled on time. Quality enables us to meet our commitments and consistently achieve excellent audit results. In the event of an unexpected breakdown, our technical team steps in with a level of creativity and problem-solving skill that never ceases to impress me.

All of these efforts allow our production and packing teams to focus on delivering an impeccable service. I am truly proud and deeply grateful for the dedication and team spirit I witness every day. That is what commitment looks like — and it is a genuine source of inspiration.

Piet
Plant Manager
Waregem

"In my department, everything is done by hand: cutting, decorating, absolutely everything. Normally, we need six to seven people on this line, so it takes around 45 minutes for one batch.

discover the interview

Ranifa
Finishing Department Supervisor
Maidenhead

"Dedicated to baking the best cakes and desserts for everyone"

This is our purpose

1 Produce frozen desserts that are consistently accesible, attractive, nutrtious and have a clean lable

- Ensure the guarantee of food safety and the nutritional quality of products across all sites
- Ensure the accessibility of products for all
- Bringing to life the commitment to pleasure with products that are both nutritious and attractive for the consumer

3 Help each of our employees grow while promoting our values

- Make health, safety, human rights, non-discrimination, and anti-harassment a priority for our teams
- Enable and encourage training
- Engage employees, managers, and executives in the company's CSR approach

2 Practice transparency through a comprehensive, responsible approach that considers its impact on health and the environment

- Guide our sourcing of raw materials and packaging through partnerships with responsible suppliers
- Reduce greenhouse gas emissions (scopes 1, 2, 3) by 30% by 2030
- Share our commitments transparently and promote sustainability

4 Building stronger local and rural foundations

- Develop the local reputation of our sites
- Support local initiatives at each site

Our mission committee

As Marketing and Communications Director at Mademoiselle Desserts, I am proud to serve on the Mission Committee. My role allows me to help ensure alignment between our purpose, our concrete actions, and the way we communicate them to all our stakeholders. The Mission Committee is an essential space for reflection and collective accountability, fostering responsible, sincere, and meaningful communication.

Matthieu
Directeur Marketing, Développement et Communication
Mademoiselle Desserts

Being part of the Mission Committee reflects our shared commitment to strengthening our social, societal, and environmental responsibilities. This committee supports initiatives that promote justice, equity, diversity, and inclusion, while placing the well-being and skills development of our employees at the heart of our HR practices. We also ensure that our consumers have access to environmentally friendly products, because patisserie is, above all, a pleasure that we have a responsibility to associate with sustainable and responsible practices. Together, we evolve our actions to meet the expectations of our employees, clients, and society..

Ophélie
Responsable des Ressources Humaines et Projets Transverses
Mademoiselle Desserts

Having been involved in the Mission Committee for two years, I commend the efforts and tangible progress in CSR. These actions reflect a solid vision and shared values. In a global context marked by declining overall engagement, it is absolutely crucial to stay on this responsible path. Maintaining this CSR trajectory strengthens our future relevance. Let us continue collectively to promote this essential approach.

Nicolas
Directeur des produits frais
AUCHAN France

For more than fifteen years, Mademoiselle Desserts has pursued an ambitious CSR strategy, recognised in 2022 with B Corp certification, renewed in 2025. We now wish to take a further step: to provide ourselves with the means to progress even more, to benefit from the critical perspective of the Mission Committee, and to deploy ever more responsible initiatives. Adopting the status of a Mission-Driven Company is therefore a natural choice, in line with our values of Kindness, Delight, Respect, Passion and Commitment.

Barbara
Group CSR Manager
Mademoiselle Desserts

Mademoiselle Desserts' authentic CSR commitment is reflected in its status as a mission-driven company and in the quality of the committee's discussions, which encourage the company to go even further in its transformation with rigor and pragmatism. This first year has laid the groundwork for the company's statutory and operational objectives, a foundational base for projects to be deployed in the months and years to come. As a company in the agri-food sector, Mademoiselle Desserts has an important role to play, particularly in supporting its suppliers and transforming agricultural practices necessary for the climate transition.

Blandine
General manager
4 GOOD Consulting

Proud to have joined the Mission Committee at Mademoiselle Desserts! CSR commitment is not just an ambition—it is a collective responsibility guiding our daily actions. As Chief Accounting Officer, I am convinced that finance has a key role to play in this transformation. The reliability of our CSR data starts from its collection and processing. My goal? To help build a 'CSR-aware finance', where financial and non-financial indicators interact to give meaning to our decisions and enhance our positive impact. Sustainable performance is built together, and I am delighted to collaborate with all teams to turn our mission into concrete reality..

Maia
Directrice Comptable
Mademoiselle Desserts

I renewed my participation in the Mission Monitoring Committee to contribute to strengthening Mademoiselle Desserts' governance regarding societal impact. The past year has confirmed a dynamic of continuous improvement and a solid capacity to adapt, within the context of integration into an international group where expectations for exemplary conduct are increasing. In this context, I aim to provide an independent and structured perspective, leveraging my expertise in packaging and agricultural and agri-food supply chains. My intention is to contribute to rigorous analysis, to question strategic choices, and to ensure coherence between statutory commitments and observed results.

Marielle
Directrice qualité hygiène environnement & responsabilité sociétale des entreprises
Hinojosa Packaging France

1 Producing frozen desserts that are consistently accessible, attractive, nutrtious and have a clean lable

2 ZERO HUNGER

3 GOOD HEALTH AND WELL-BEING

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Combining pleasure and rigour is our daily ambition. Behind every product lies the determination to ensure food safety, nutritional quality, and accessibility for as many people as possible—without ever compromising on enjoyment or creativity. We embrace the challenge of constant innovation to meet consumer expectations and anticipate trends. From ingredient selection to process mastery, every step is designed to deliver frozen products that combine indulgence with trust. Discover how we turn this promise into reality, year after year.

Maintaining the guarantee of food safety and the nutritional quality of products across all sites

Integrate each new company in the group into the CLEAN M/NUTRI M programmes

TARGET 2025	100% of group companies integrated into the Clean M and Nutri M programmes
REACHED IN 2025	100% of companies integrated into the Clean M and Nutri M programmes
OBJECTIVE 2026	CLEAN M: target set in March 2026 NUTRI M: minus 1% sugar per year

In 2025, we continued the gradual integration of new entities into our internal CLEAN M and NUTRI M programmes to ensure a consistent level of excellence across the group. After achieving 100% site integration by the end of 2024 (up from 91% in 2023), a first dedicated working session was held with EDITA (Emmi Desserts Italia) in July 2025. This marked the operational start of aligning these new skills with our standards for recipe improvement and nutritional profile. Our goal for 2026 is to continue this momentum across Emmi Desserts, ensuring that each new company progressively joins the CLEAN M and NUTRI M programmes.

CLEAN M

Our internal CLEAN M programme aims to improve ingredient lists by focusing on the removal or replacement of additives (preservatives, colourings, etc.) and certain ingredients such as gelatin or hydrogenated oils. This policy is based on scientific studies and external recommendations, as well as our clients' specifications. For instance, E407 (carrageenan) was downgraded following recent publications and requests from multiple clients.

To manage this approach, we classify additives and ingredients into four categories, each associated with a specific action plan:

Category B : removal or replacement wherever possible in existing recipes, and prohibition in new product development.

Category A : limited use, with a target to replace as soon as possible.

Category AA : permitted use.

Category AAA : target level, with the ambition of achieving 100% AAA products.

Each of our products is classified according to its ingredients to identify our "Clean" products, meaning those that contain only AAA or AA ingredients. Conversely, we have identified products that need improvement and launched various R&D projects to revise their recipes.

To highlight several "Clean M wins" for 2025:

- In France, **a flan recipe** is now formulated without modified starch, thanks to the use of carob and better control of the manufacturing process
- **The "Tropéziennes"** are gradually being implemented with "clean" recipes: 50% of the range already has a clean label.
- **Mini POZZ beignets** are offered without E471, with "clean" fruit fillings.
- At the Weert site, new "clean" products were launched, such as **the CRUNCHIZ**Z, rated AA, the KAPLA, without additives, and the Bake Off Millefeuille, developed in a clean version.

In 2025, the CLEAN M calculation system evolved to include a unique score that aggregates environmental impacts over the entire product life cycle. The system is based on the Agribalyse database (per ingredient), specific life cycle analyses, the ADEME database, and studies conducted under FRET21.

The year 2025 also marked a new stage in the international deployment of CLEAN M. The team in charge of the Clean M & Nutri M product programmes visited Italy at the end of July to review **the products and factories of EDITA** (Emmi Desserts Italia). The first constructive exchanges allowed work to begin on extending these continuous improvement projects.

Achieve IFS and/or BRC certifications for sites where they are due for renewal or have not been previously completed

TARGET 2025: Maintain annual certifications

REACHED IN 2025: 100% — 100% of companies certified IFS and/or BRC

OBJECTIVE 2026: Maintain annual certifications

IFS Food — BRCGS Food Safety CERTIFICATED

The requirement for food safety remains a fundamental pillar across all our sites. Certifications such as **IFS** (International Food Standards) and **BRC** (British Retail Consortium) impose **strict requirements regarding food safety, hygiene, traceability, and quality control** throughout the production chain. They require the implementation of documented procedures, risk management (HACCP), ongoing staff training, and regular audits. In 2025, the monitoring indicator confirms the maintenance of 100% IFS/BRC certified sites, with no certificates withdrawn.

Renewal audits were successfully carried out, as at the Maidenhead site, which passed its unannounced BRC audit, including the Gluten Free bakery. The site regained its AA+ rating, with only two minor non-conformities, resolved quickly. Auditor feedback highlighted good control of production areas and team involvement. The same applies to the **Waregem site, which achieved the highest score for IFS and BRC at the end of the year**. The auditor was impressed by the site's organisation, quality culture, and traceability system.

The average across all sites is 96.9% for IFS and A+ for BRC. The target for 2026 is to maintain these annual certifications across the entire scope, continuing preparation, awareness, and continuous improvement efforts.

Ensure product accessibility for all

Develop products tailored to dietary needs, such as Low Glycaemic Index and Plant-Based

TARGET 2025: +10% growth in the number of Low GI products; +4,5% growth in the number of "Plant-based" products

REACHED IN 2025: -12,9% Low GI products *(27 products)*; +4,9% "Plant based" products *(86 products)*

OBJECTIVE 2026:

Repositioning of the "Oh Oui!" range as "reduced sugar" and development of a range for bulk retail.

Plant-based in France: desserts with a Decarb "blended butter/vegetable fat" trajectory AND plant-based solutions under development to be ready and provide alternative options.

In 2025, we continued to roll out products adapted to consumer expectations regarding nutrition and plant-based ingredients, while also integrating market developments, which proved more complex than anticipated.

Our Low Glycaemic Index range decreased from 30 to 27 references, with a 20% drop in turnover. The "low glycaemic index" message, considered very technical and perceived as a niche market, resonates little with consumers.

We therefore began repositioning the Oh Oui! range around the promise of "reduced sugar", with the development of a dedicated range for retail.

We also continue reducing sugar in selected desserts via the Nutri M programme.

Our objective for the coming years is clear: to reduce sugar in our products.

Regarding the adaptation of "plant-based" products, disparate trends are observed in France compared with the UK.

In France, there is no clear evidence to suggest that the "all plant-based" dessert trend has taken hold. The number of plant-based products fell by 48%, with an equivalent decline in turnover, in a context where consumers increasingly bake their own plant-based desserts or turn to specialised channels. **We therefore decided to discontinue the Dodo Cookie brand at the end of 2025**, while retaining the know-how for future client developments.

Our work is now focused on desserts following a Decarb trajectory, with "blended butter/vegetable fat" recipes and plant-based solutions under development to offer alternatives aligned with our decarbonisation goals.

The Vegan Food Awards 2025

This award, sponsored by Peta, was given to the **vegan apple and custard tart**. Congratulations to the Corby teams for launching this fantastic dessert, which was very well received by our customers!

In the UK, however, turnover for plant-based products increased by 10%. Many plant-based and "Better for you" innovations are being rolled out in the UK, such as the Vegan Cinnamon Bun, the Vegan Pecan Pie, the Plant-based Mango & Passion Fruit Cheesecake and Vegan Neapolitan Cheesecake, which demonstrate our ability to combine pleasure, plant-based ingredients, and nutrition. In the UK, vegan products increased from 72 in 2024, to **79 in 2025**.

NUTRI M

The NUTRI M programme structures our approach to improving the nutritional profile of our desserts, in line with our commitments to reduce sugar, salt, and saturated fatty acids, and to increase fibre. **Nutri M is based on four pillars:**

- Fats and saturated fatty acids: monitor our decarbonisation objectives and favour ingredients rich in polyunsaturated fats.
- Reduction target: reduce salt and sugar by 8% in a selection of products.
- Fibre: work on the mineral content of flours and assess the impact of using T65 flour or higher on technological, economic, and nutritional aspects.
- Proteins: develop a product range with specific protein enrichment.

Our sites are working on the following projects:

- At **Valade**, we validated trials for a 15% sugar reduction in certain flan recipes, as well as a 15% reduction in salt in puff pastry. Various flour trials are ongoing for the puff pastries.
- We also plan **to increase the proportion of vegetable fats** to reduce saturated fatty acids.
- In the **UK**, we developed a "Better for you" range, with precise guidelines: fewer than 400 kcal per serving, 6 g of fibre per 100 g, 20% of energy provided by protein, and salt content in line with government recommendations (0.4–0.6 g).
Our next steps include studying ingredients favourable to gut health (seeds, kefir, etc.), developing a protein-rich cheesecake, and exploring dairy-free alternatives for cream and butter.
- At **Waregem**, tests for sugar and salt reduction are planned to gradually adapt recipes to Nutri M objectives.

Bringing our commitment to pleasure to life through products that are both delicious and eye-catching for consumers

Conduct one or more consumer panels on products identified as "strategic"

TARGET 2025	80% min	of products rated "good and eye-catching" by consumer panel
REACHED IN 2025	1	mini beignet panel conducted on 3 recipes
OBJECTIVE 2026		France: Roll out RAG to strengthen product quality culture

In 2025, we conducted a consumer panel dedicated to a single product family: mini beignets.

The study, conducted in person with 90 regular mini beignet consumers, compared three Mademoiselle Desserts recipes (pure butter, POZZ – with less butter –, and butter-free) with three competitor recipes. Participants evaluated the products on consumption intention, taste, texture, smell, appearance, sweetness intensity, and intention to repurchase.

The results show that **our Pure Butter and POZZ recipes stand out**. They benefit from a pre-tasting consumption intention 18–25% higher than the other brands tested. Tasting results validate this strong appeal: our mini beignets receive higher overall ratings for taste and filling, and maintain a repurchase intention 30% higher, whereas competitor products are judged more disappointing.

The overall assessment highlights that our mini beignets are distinguished by their **softness**, the **generous** and **high-quality** filling, and **a sweetness level perceived as appropriate** by the majority of respondents.

This panel allows us to better position ourselves against the competition. Based on this, we launched an action plan and are preparing the next steps for 2026: implementing a RAG (Red / Amber / Green) grid to qualify our recipes, reworking products where necessary, and conducting **two new panels** on flagship families, **muffins and flans**, to confirm our "best in class" positioning on our leading products. However, the 2025 objective could not be achieved due to the strategic reorientation decided by Mademoiselle Desserts to focus on flagship families and therefore revise the objective mid-year.

Bakery Gems 2025

Our Mini Tropéziennes with orange mango-passion flavour were **selected as winners of the Bakery Gems 2025 in the Pastries category**! This award recognises our "good and attractive" products and is a great achievement for all teams who contributed to this colourful Tropéziennes range. It will provide excellent exposure during the award ceremony at the Bake and Snack 2026 trade show, on FEB social media and websites, and in specialised magazines.

Practice transparency through a comprehensive, responsible approach that considers its impact on health and the environment

Transparency is not decreed; it is built over time through action. We have chosen to report on our practices, progress, and the challenges that remain. Our approach aims to give everyone—customers, partners, employees—a clear view of our commitments and their impact, both on health and the environment. Audits, certifications, open communication: we multiply initiatives to strengthen trust and advance our entire ecosystem towards greater responsibility.

Direct our procurement of raw materials and packaging through partnerships with responsible suppliers

Ensure that our suppliers are committed to respecting our Responsible Purchasing Charter

TARGET 2025 — 80% **of supplier turnover** *(ingredients & packaging)* **signed or aligned with the "Responsible Purchasing Charter"**

REACHED IN 2025 — 80% **of supplier turnover** *(ingredients & packaging)* **signed or aligned with the "Responsible Purchasing Charter"**

OBJECTIVE 2026 — **Hold meetings with strategic suppliers with a CSR evaluation score below the expected average**

In 2025, we continued rolling out our Responsible Purchasing Charter with our strategic suppliers, achieving 80% supplier turnover adherence by the end of 2025, aligned with our target. This work covers both packaging and ingredients.

Regarding ingredients, we significantly strengthened our collaboration with suppliers to develop sustainable agricultural supply chains. Looking at the flour supply chain, **we are now partners of the Sustainable Wheat Initiative Europe**, which commits, among other things, to using low-carbon flour with a -30% GHG reduction by 2030 (versus 2022). By meeting partners engaged in regenerative agriculture, we were able to observe their practices directly: soil management, crop rotation, cover crops, input management... These close exchanges enable us to deepen our understanding of the key drivers behind sustainable agricultural production, whether for sugar, flour, or other essential commodities.

The partnerships reinforce our ability to offer sustainable alternatives to our customers while consolidating our decarbonisation strategy across the agricultural value chain. **For instance, the flour used at the Valade site is certified Agriconfiance and Low Carbon**.

In summer 2025, we signed a **tripartite contract** with our long-standing supplier Périgord Farine and the cooperative La Tricherie located in Poitiers. This agreement gives us **better visibility on the origin of cereals, the agronomic practices implemented, and the expected gains.**

We are actively preparing for the entry into force of the European regulation on deforestation and forest degradation (EUDR), scheduled for 31 December 2026, by working closely with our suppliers **to ensure the compliance of their products**. This requires strengthened traceability, to ensure that products covered by the regulation are **deforestation-free and comply with legal and social obligations.**

For example, our palm oil, already 100% RSPO SG certified, demonstrates how we evolve our sourcing so that **by 2026, our cocoa will also come 100% from sustainable certification schemes.**

The IT department is also engaged in responsible purchasing, with actions already implemented and others in preparation.

To date, most IT equipment purchased comes from suppliers recognised for their CSR commitment (servers, PCs, printers, network equipment), and specific requests are made to obtain guarantees regarding CSR policies.

A carbon footprint analysis of equipment is underway to identify the most impactful items and guide future choices. Sustainable alternatives have already been studied to reduce the use of consumables (cartridges, disposable accessories). The purchase of **reconditioned equipment** and the adoption of **rechargeable batteries** to limit waste from single-use batteries are among the identified improvement measures and will be tested in the coming years, starting with the purchase of **reconditioned smartphones**.

Integrate each new company in the group into the PACK M programme

TARGET 2025: 100% of group companies integrated into the "PACK M" programme	REACHED IN 2025: 100% of group companies integrated into the "PACK M" programme
OBJECTIVE 2026: **Integrate Emmi Desserts sites** *(Italy/ USA)* **into the Pack M programme**	

The PACK M programme structures our responsible purchasing approach for packaging and serves as a common framework across all our sites. Its objective is to reduce the environmental impact of packaging while ensuring product protection and customer experience.

In 2025, we continued integrating all our sites into PACK M. After the initial rollouts in France and the United Kingdom, a first working session with EDITA (Emmi Desserts Italia) took place in July 2025. This meeting enabled us to share our methods, visit the factories, and launch the extension of the programme to the Italian sites, identified as a priority given their packaging volumes and expertise in this area. **Our 2026 objective is to progressively integrate all Emmi Desserts sites** in order to reach 100% site coverage under PACK M.

The role of the PACK M Project Manager is structured around several areas:

- **Definition**: Development of a Pack Book tailored to each market, supported by dedicated training materials and best-practice guidelines (palletisation, stretch-film application, etc.), to reinforce a strong packaging culture across teams.
- **Monitoring**: tracking regulations (PPWR, AGEC law, etc.), new materials (paper, bioplastics, etc.), and recycling streams, in order to anticipate developments and guide our choices.
- **Sharing** : training sessions and exchanges between R&D, technical teams, sales teams, and packaging coordinators to deploy feedback and effective solutions.
- **Operation:** steering packaging strategy, developing new packaging options, and coordinating the network of packaging representatives at each site.

PACK M translates into actions such as:

- **Standardisation**: defining logistics standards for cartons and palletisation, with monitoring of fill rates and other indicators.
- **Optimisation**: removal of certain elements such as plastic bags, reduction in the thickness of plastic blisters and packaging optimisation.
- **Reduction of environmental impact for eco-organisations:** limiting combinations of primary packaging to two or three components, integrating recycled material wherever possible, and systematically taking impact into account via a rapid calculation tool in development projects. Projects carried out in the United Kingdom also illustrate this dynamic: replacing sleeves with labels, repacking certain products to optimise the number of cases per pallet, and increasing the integration rates of recycled and recyclable plastic.

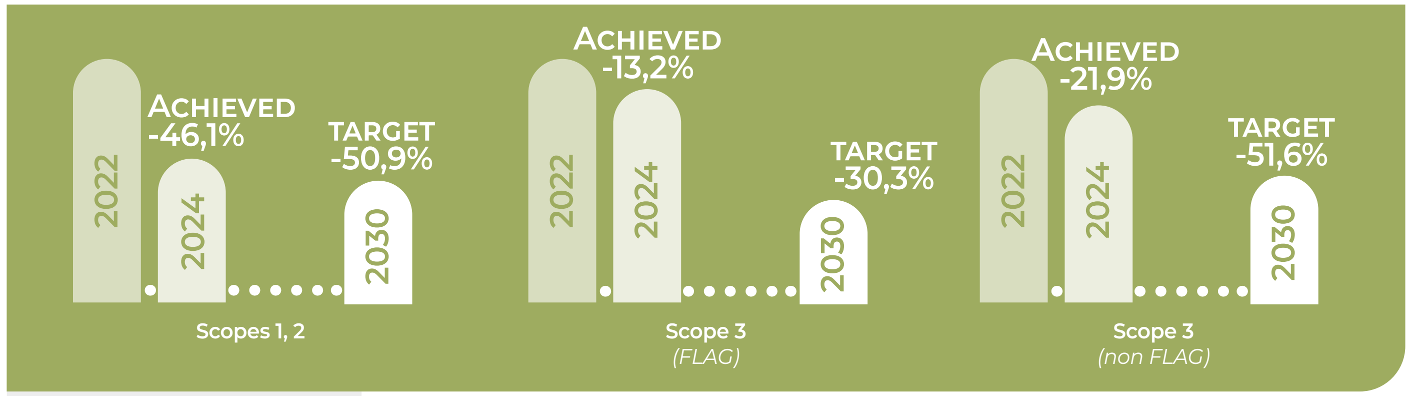
Regarding Pack M, we involve our suppliers in projects such as **eco-designing** packaging to reduce plastic and cardboard, increase recycled content and recyclability, and adapting to new regulations (PPWR, AGEC law). Suppliers are involved in project reviews and impact reduction targets, with examples such as switching certain products from blister packs to flow warp or implementing cardboard solutions for on-the-go consumption.

In line with PPWR, our Pack M strategy aims **to reduce plastics by 20%, achieve 50% recycled content in packaging, and ensure 95% recyclable packaging by 2030,** in order to meet European recyclability obligations and plastic waste reduction requirements set by regulation.

A recognised commitment to responsible purchasing in the United Kingdom

Phoebe Winsor, CSR and Decarbonisation Lead for the UK sites, distinguished herself by obtaining **the CIPS Level 3 certification in Responsible Purchasing** *(Chartered Institute of Procurement & Supply).* This internationally recognised qualification teaches best practices in ethical procurement, supplier risk management, and the integration of sustainability criteria into sourcing processes. Phoebe strengthens our teams' ability to deploy the Responsible Purchasing Charter in the field, ensuring open communication with our partners, supply chain traceability, and compliance with the highest standards.

Reduce greenhouse gas emissions (scopes 1, 2, 3) by 30% by 2030



OBJECTIVE 2026 **To be determined in March 2026**

** In accordance with the SBTi scope: the coverage represents 97.24% of Scope 1 and 2 emissions (above the 95% threshold required by the SBTi) and 80.99% of Scope 3 (above the 67% minimum required).*

Decarbonisation has been at the heart of our strategy since 2022. Our targets, validated by the SBTi, aim by 2030 to reduce Scope 1 and 2 emissions by 50.9%, Scope 3 emissions excluding agricultural emissions by 51.6% per tonne of products sold, and agricultural (FLAG) emissions by 30.3%, with 2022 as the baseline year.

Between 2022 and 2024, we have already reduced our Scope 1 and 2 emissions by 46.1%, mainly due to the decrease in the French electricity emission factor and a 37% reduction in refrigerant gases. For Scope 3, the reduction reaches 13.2% for FLAG emissions and 21.9% excluding FLAG. Despite this progress, a gap remains, and we are introducing new levers: lower-carbon purchasing, technological innovation, sustainable agricultural supply chains, and sequestration solutions.

Our actions cover the entire value chain. On the product side, Decarb' trajectories enable recipe reformulation: for example, the chocolate cake shows a –25% environmental impact and –22% on the "single score" thanks to a vegetable fat/butter mix, with a 9% reduction in sugar and a 49% reduction in saturated fatty acids.

Life Cycle Assessment is used to target the highest-impact ingredients, and lower-carbon substitution trials are conducted (margarine vs butter, coconut cream vs dairy cream). In 2025, 11% of the flour used is "low carbon", with a 20% lower impact compared with 2022. Using plant-based ingredients also supports of decarbonisation trajectory. The comparison between the Alabama Fudge Cake and the Vegan Chocolate Fudge Cake shows 62% fewer emissions.

Regarding energy, consumption decreased by 4.6% between 2022 and 2024, energy intensity by 3.3%, and the share of renewable energy reached 5.7%. Since April 2024, our UK sites have been supplied with 100% renewable electricity (Scope 2 = 0 for the UK).

Structuring projects are underway: a solar CPPA for Valade, photovoltaic self-consumption at Waregem, and transition of Weert to 100% electricity with guarantees of origin by 2027. At Valade, the gas consumed comes from a local anaerobic digestion. Since April 2025, all our UK sites have switched from natural gas to bio-methane supply.

We also participated in a **seminar** bringing together major energy consumers, committed suppliers, and sector experts. Discussions, enriched by contributions from the consultancy Carbone 4, enabled more precise identification of concrete levers to reduce emissions related to energy purchasing. The day concluded with a **wind farm visit and an inspiring benchmark session**.

The IT department has already initiated several actions to limit the carbon footprint of digital activities. **Printing has been rationalised** through default black & white and double-sided settings on copiers, as well as centralisation of printing points. Travel related to maintenance has been reduced thanks **to remote management of PCs/servers**, while server centralisation and virtualisation, along with data centre modernisation, have optimised energy consumption and reduced physical infrastructure. All end-of-life equipment is **recycled via the WEEE stream**.

Next steps include continuing the **reduction of individual printers and implementing more advanced energy-saving policies,** such as raising awareness about switching off unused devices and adopting rechargeable batteries.

We are also working to better monitor and reduce material losses and overproduction by improving the reliability of sales forecasts and structuring site-by-site action plans, with significant potential to reduce our carbon footprint.

As part of France's AGEC law, on combating waste and promoting a circular economy, our sites carry out the classification of waste skips that cannot be recovered—DIB (non-hazardous industrial waste). This requirement also enables the company to measure the effectiveness of its efforts and to understand which waste streams still offer scope to optimise waste management. In Valade, for example, compliance was 81.5% and reached 96.6% in 2026!

All of these levers, combined with the structuring of our climate governance and the commitment of our employees—such as those in Waregem who cycle to work—**should enable us to continue reducing our emissions** across all scopes by 2030. The 2025 carbon footprint assessment will be available in March 2026; therefore, it is not yet possible to conclude at this stage whether the target will be achieved.

Share our commitments transparently and promote sustainability

Have our commitments externally validated through B Corp and SBTi certifications

TARGET 2025	**Renew the B Corp certification and have our climate commitments validated by the SBTi**	**REACHED IN 2025**	**B Corp certification obtained & SBTi certification confirmed**
OBJECTIVE 2026	**Define the scope of Emmi Desserts to be included and integrate it into these commitments**		

In 2025, we chose to have our climate and CSR commitments independently validated in order to strengthen the credibility of our approach. We therefore renewed our B Corp certification, achieving **a score of 87.6**—up from our previous score of 81.1—**and this time including the MD Waregem site in the assessment.** This result reflects the work carried out on business ethics, CSR assessment of our suppliers, certification of our production sites (IFS/BRC), monitoring of our energy consumption, equality, and ethics training for everyone.

Entreprise Certifiée

The B Corp certification recognises companies that meet high standards of **social and environmental performance, transparency and governance**. It assesses the company's overall impact on its stakeholders (employees, customers, communities and the environment) and promotes a purpose-driven business model committed to serving the common good.

In parallel, our climate pathway was validated by the SBTi initiative in 2025, confirming the robustness of our emissions-reduction targets across all scopes. We of course shared this with all our employees through our internal newsletters by country. Every opportunity to engage them in our approach—through clear explanation and by avoiding greenwashing—is a way to motivate them to contribute to our ambitious action plan.

SBTi (the Science Based Targets Initiative) is an international initiative that supports companies in setting greenhouse-gas emissions reduction targets aligned with the scientific recommendations of the IPCC and the Paris Agreement. SBTi validation ensures that **the company's climate pathway is robust, ambitious and compatible** with limiting global warming.

We also received the EcoVadis Silver medal, which complements this external assessment framework.

Ecovadis is a platform for assessing companies' CSR performance, based on **environmental, social, ethics and responsible purchasing criteria**. The EcoVadis rating makes it possible to compare suppliers' practices and to highlight responsible initiatives to customers and partners, using an internationally recognised framework.

Lastly, we committed to the FRET21 programme. Our participation in FRET21 has **reduced the impact of outbound freight by 30%**, exceeding the initial target of –14% between 2022 and 2025, with 58% of pallets now transported using lower-carbon solutions such as rail-road, and HVO100.

FRET21 is a French scheme launched by ADEME (the French Agency for Ecological Transition) and the Ministry of Transport to support companies in **reducing the carbon footprint associated with transporting their goods**. By joining FRET21, a company defines a tailored action plan, sets quantified emissions-reduction targets, and benefits from technical support to measure and manage progress.

Beyond certifications, we aim to share and spread our actions among our stakeholders through the Captain'Décarb programme.

The Captain'Décarb programme is a Mademoiselle Desserts initiative to raise awareness and engage employees, mainly around decarbonisation and the climate transition. It aims to give **every employee an active role** in reducing the company's carbon footprint by promoting everyday good habits and encouraging everyone to take ownership of the climate targets.

In 2025, our presence at the Anuga trade fair illustrated this desire to engage in dialogue with the market. For the first time, we shared **a joint stand with Emmi Desserts Italia and Pasticceria Quadrifoglio**, offering visitors a one-stop experience showcasing a wide variety of desserts: mini beignets, muffins, puff pastries, Belgian lava cakes, cheesecakes, traybakes, mini pastries and French-style desserts, as well as a full range of Italian specialities (tiramisù, panna cotta, profiteroles) for both food service and large-scale retail.

The next steps will be to precisely define the scope of the Desserts group to be included in these commitments (B Corp, SBTi) by 2026/2027, and to continue raising awareness across our entire business so that decarbonisation becomes a shared topic—understood and collectively championed.

3 Help each of our employees grow while promoting our values

In 2025, the development and wellbeing of our teams remained at the heart of our priorities. This year was marked by significant progress, with concrete actions to strengthen quality of working life and working conditions. We encouraged the harmonisation of practices and cooperation between teams, creating synergies and strengthening collective spirit. This drive to bring people together took shape through shared projects and activities that reinforced cohesion and inclusion. Training support was a key lever, with tailored learning pathways to develop skills and foster autonomy. However, the accident frequency rate is increasing despite the efforts made, and this will be a particular challenge in 2026. Both human and financial investments were made, with outcomes such as the Tincques site achieving ISO 45001 certification at the end of 2025.

Make Health & Safety, Human Rights, non-discrimination and anti-harassment a priority for our teams

Reduce the workplace accident frequency rate every year

TARGET 2025	REACHED IN 2025
10,8	16,2

OBJECTIVE 2026: **To be defined in February 2026**

In 2025, our workplace accident frequency rate stands at 16.2 for the group. In France, the frequency rate is 21.59.

The Broons, Thenon, Saint-Renan and Argenton sites are meeting their respective targets thanks to a strong collective, a stable organisation and continuously evolving safety leadership.

The Valade, Tincques and Renaison sites are not meeting their targets because staffing levels are not sufficiently stable, temporary agency turnover is very high (more than 50% of workplace accidents at Tincques involve agency workers), and human resources capabilities are insufficient; recruitment and training are underway. **By the end of 2025, 50 permanent employees had already been recruited at the Tincques site.** In addition, through the e-learning system, agency staff have systematic access to Safety training. At Valade, we are strengthening on-the-ground engagement with line managers. At Renaison too, teams are currently undergoing training. Safety remains a major issue for all our sites. We continued rolling out our “Safety first” approach with several key milestones: **ISO 45001 certification was renewed for Valade and, for the first time, the Tincques site was also certified to ISO 45001**. This further strengthens the structure of our occupational health and safety management.

ISO 45001 is an international standard that sets out the requirements for implementing an occupational health and safety (OH&S) management system. It aims to help organisations **prevent accidents and occupational illnesses and to achieve lasting improvements in working conditions.**

In the United Kingdom, our three sites were once again recognised with a RoSPA Award, confirming the quality of our prevention practices.

The RoSPA Award *(Royal Society for the Prevention of Accidents Award)* is a UK distinction recognising companies and organisations for **excellence in their management of occupational health and safety.**

On the ground, many local actions were carried out to embed this safety culture: **safety poster campaigns** in France; a **Safety Week** at Valade (a humorous theatre performance on workplace behaviours, driving simulations, workshops on stress management, and a final quiz); highlighting our commitments in the **local press**; and organising **dedicated days** such as Safety Day for all French sites.

At Thenon, the Périgueux emergency response unit carried out a chemical risk simulation. The team had to follow internal procedures, including the emergency call and lockdown procedures. It is a good way to test procedures against reality and update them.

Some sites reached **symbolic milestones**, such as Thenon and Waregem, which exceeded **500 days without a Lost-Time Workplace Accident** (LTA).

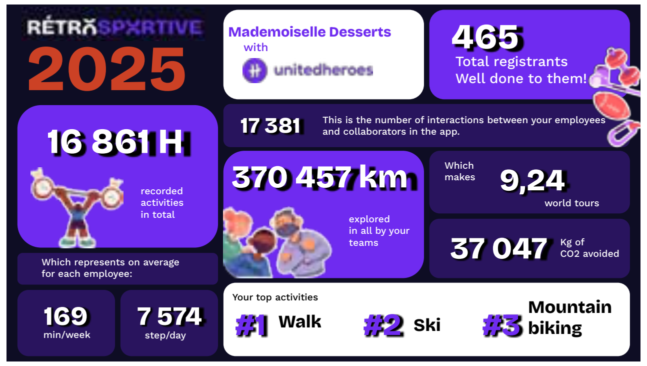
At Saint-Renan, several targeted adjustments were made to improve conditions at workstations. The workshop ceiling was replaced with acoustic tiles, significantly reducing machine noise. A **pallet unstacker** was installed to avoid manual handling of pallets. With support from an ergonomist, the mixing/kneading workstation was reorganised and fitted with a handling jib for blocks of butter and bags, as well as a tub tractor to move mixers that can weigh up to 500 kg. Lastly, an internal system was designed to **convey trolleys** to the blast-freezing tunnel, removing the need for operators to enter the tunnel and reducing the risks of slipping, exposure to cold and noise.

Significant industrial investments were also made at Argenton, particularly on the chouquette line. Three major new pieces of equipment were installed: the **Toneli mixer**, which now makes it possible to use 300 kg tubs and automate egg feeding, thereby limiting heavy lifting; **new tubs fitted with an automatic scraper**, whereas the previous tubs were scraped manually; and an **automatic sugar tipper,** replacing manual loading with buckets. All these changes eliminated the most physically demanding role on site—the mixer assistant position—and significantly **reduced teams' exposure to risky situations**, especially on a line operating 7 days a week, 24 hours a day.

We also strengthened our health-prevention actions: at Valade, two communication sessions were organised around **Pink October** with a local association, and training for **mental-health first-aiders** (the company nurse and department managers) is underway. **Seated "Amma" massage workshops** were offered from 16 to 27 June 2025 to promote relaxation and wellbeing.

At Thenon, **workshops and communication campaigns** were run on addiction, sleep and diet. At Tincques, as part of Movember, the factory discussed **men's health issues** with a breakfast event and dedicated displays.

Lastly, the United Heroes programme, already rolled out, was extended to the Italian and US entities (Tiramisu team), providing a shared framework to encourage physical activity, wellbeing and, more recently, challenges focused on environmental protection.



All these actions aim to make health and safety a shared part of day-to-day life. In 2026, we will continue monitoring indicators and rolling out site-specific action plans, with the goal of sustainably reducing the workplace accident frequency rate while strengthening a culture of prevention and wellbeing at work.

	Have a Harassment/Discrimination/ Disability contact person at each site
TARGET 2025	**Define the contacts' annual actions and objectives**
REACHED IN 2025	**No annual actions and objectives defined for the contacts**
OBJECTIVE 2026	**Define the contacts' annual actions and objectives**

In 2025, each site has a designated contact person for harassment, discrimination and disability. Their annual objectives and actions will be defined in 2026.

This full coverage provides an important foundation for preventing harassment and discrimination and for better supporting disability-related situations. However, the definition of the annual actions and objectives associated with this role could not be finalised this year, notably due to the departure of the initial coordinator. A replacement was appointed, but the time needed for recruitment and for the contact persons to adjust to the new role did not allow these objectives to be met.

Our teams raised awareness of disability through e-learning

Our employees completed an **e-learning module dedicated to disability**—an opportunity to better understand a major issue: according to INSEE, 12 million French people—more than one in five—are affected by an impairment officially recognised as a disability. The module also highlighted that 80% of disabilities are invisible and often relate to chronic or debilitating illnesses. Thanks to this digital training, everyone was able to **learn more, challenge preconceived ideas and strengthen the culture of inclusion** within the company.

Enable and encourage training

Train the Group's employees through our training catalogue

TARGET 2025	86% of employees in France trained
REACHED IN 2025	Calculation of the indicator is not available with the current tools
OBJECTIVE 2026	Prepare the rollout of a HR training management tool so that it is operational in 2027, in line with the Group's strategy

In 2025, we continued pursuing our goal of giving as many employees as possible access to at least one training course per year. Many training courses were set up and delivered internally, via e-learning and externally. The indicator measuring the percentage of employees who have completed at least one course will need to be refined in 2026 to avoid potential double counting of internal training. In 2024, as e-learning was not widely rolled out, the indicator was easy to calculate. As a result, the 2025 figure is currently not accurate enough to be shared.

A significant action has been the structuring of our offering through the MaD'Campus online e-learning platform, which already hosts ethics training and will host all upcoming CSR training courses, particularly those linked to the CSR & Decarbonisation' programme.

MaD' Campus

We also structured our offering through the MaD'Campus online training platform, which already hosts **ethics training** and will host **all upcoming CSR training courses**, particularly those linked to the CSR & Decarbonisation programme.

In parallel, several local programmes were rolled out:

- **in Tincques**, training in factual, positive and unifying managerial communication;
- **in Thenon**, training for managers, supervisors and Safety/Quality managers, complemented by a second management level focused on self-awareness and communication;
- **in Argenton**, actions to validate and develop skills as part of the "Plan Rebond", the launch of a vocational qualification certificate (CQP) for Line Operators in September 2025, and technical training included in the 2025 plan;
- **in Broons**, work to standardise the onboarding pathway to define a common core and additional role-specific pathways;
- **and across the France scope,** project management training for managers, executives and some supervisors to better structure the way we work.

For 2026, we plan to strengthen the use of the Learning Management System in France and roll it out in other countries, in line with the Emmi Group's objectives for employee development (training, internal mobility, talent programmes).

Engage employees, managers, and executives in the company's CSR approach

100% of managers and executives have a CSR objective that affects their pay

TARGET 2025	100% of managers/executives have a CSR objective that affects their pay
REACHED IN 2025	100% of managers/executives have a CSR objective that affects their pay
OBJECTIVE 2026	Train the sales team on CSR

In 2025, 100% of our managers and executives have a decarbonisation objective built into their variable pay. This collective objective is based on reducing carbon intensity (ID) compared with 2022, taking scopes 1, 2 and 3 into account. It represents 12.5% of the 50% collective portion of the incentive, with a scaling grid depending on the level of reduction achieved, in steps ranging from a 7% reduction to more than 16%.

In 2026, **our goal is to train sales teams on CSR and the challenges** of decarbonisation.

Beyond integrating decarbonisation into managers' and executives' variable pay, **our teams are actively involved in implementing the company's climate strategy.** This involvement is reflected in targeted initiatives, such as the visit in October by Antony and Phoebe to Gourds Farm in Dorset, one of our suppliers. This dairy farm stands out for adopting regenerative agriculture practices: improving soil health, preserving biodiversity, managed grazing and diversifying plant species. These actions aim to store more carbon in the soil and limit emissions, while producing high-quality raw materials.

This kind of on-the-ground exchange enables our teams to deepen their understanding of decarbonisation levers in the supply chain and to identify good practices that could be showcased in our own initiatives. Engagement is also reflected in **sharing feedback and building employees' skills** on the agricultural and environmental issues linked to our raw materials.

By involving managers and executives directly in these initiatives, we strengthen ownership of climate issues at all levels of the organisation and make reducing our carbon footprint a collectively monitored objective. **This momentum—supported by concrete actions and targeted partnerships**—reflects our ambition to move the company towards greater responsibility and environmental innovation.

Building stronger local and rural foundations

Our story is written close to the regions where we operate. We firmly believe that our company's success depends on building lasting ties with local communities, farming partners, associations and the economic stakeholders in our regions. Supporting employment, promoting inclusion, and showcasing national products and know-how—these are all priorities that reflect our desire to be an engaged and useful player wherever our factories are located. Explore with us the initiatives that bring our local and rural roots to life and give meaning to our collective action.

Develop the local reputation of our sites

Assess and improve Quality of Working Life (QWL) at each site

TARGET 2025	Implement action plans following the QWL surveys
REACHED IN 2025	Action plans implemented, completed or underway following the QWL surveys
OBJECTIVE 2026	Objective and indicator to be reworked in 2026

We chose to change the indicator between 2024 and 2025, as the QWL survey is carried out every two years. The relevant indicator for 2025 is therefore the implementation of action plans following these surveys, which has indeed been done.

In the United Kingdom, **the bHeard survey** was repeated, with results currently being analysed as part of the Best Companies framework.
Going forward, we could consider the **eNPS indicator** as a relevant option to measure QWL in a transparent and standardised way, with the ambition of validating internally, by 2027, the indicator best suited to our organisation.
Many local initiatives were implemented to make tangible improvements to the working environment and strengthen the sense of belonging:

- **In Broons**, the break room was fully refurbished following the 2022 QWL survey, now providing a more welcoming, better-equipped space with recycling separation, and a second space is planned in another building.

- **In Argenton**, welfare facilities were redesigned, including expanding the smoking area and installing air conditioning in the break room and changing rooms.
- **In Renaison**, opening the patio and the canteen terrace has created new social spaces.
- **In Thenon**, outdoor improvements—renovated smoking shelter, parasols, reorganisation of certain offices—encourage inter-departmental interaction.
- **At several sites,** digital communication screens were installed to better share information and highlight local initiatives.

We are also developing specific actions around recognition and engagement:

- introducing a "position of the month / employee of the month" format in **Saint Renan**,
- family days planned in **Renaison** to let employees' relatives discover the sites,
- "relaxation glasses" workshops in **Valade**,

- as well as information sessions on retirement preparation **at head office** between September 2025 and April 2026.

Projects such as the **"Project 360" in Tincques**, which aims to improve communication, stabilise the organisation, strengthen mutual support and foster employee development, are part of this same momentum.

The development of our sites' local attractiveness also involves promoting our roles and job opportunities locally. In Tincques, a **large recruitment banner** was installed. In Broons, during Agri-food Week, **several jobseekers were welcomed to the factory** to discover our roles. That same week, the HR team at the Argenton site took part in the **Employment Brunch** in Châteauroux. Candidates were able to have a recruitment interview directly after the visit.

All of these actions help improve perceptions of wellbeing at work and enhance the local attractiveness of our sites. In 2026, we will continue monitoring the **QWL action plans** and work on consolidating a **Group-wide indicator**, in order to better measure over time the proportion of employees who say they "feel good within the company".

Recognition for length of service

Quality of Working Life (QWL) plays a central role in retaining our teams. We observe that when working conditions are favourable, employees choose to commit for the long term and build their career path within the group. We are committed to recognising this engagement: each month, we celebrate "length of service" and pay tribute to employees who reach key milestones, such as **10, 15 or 20 years' service**. These moments of recognition reflect mutual trust and teams' attachment to the company, and help maintain a positive and motivating working environment for everyone.

Support local initiatives at each site

Source locally *(= National supplier spend for ingredient and packaging purchases)*

TARGET 2025	REACHED IN 2025	
70%	58%	**National sourcing, as a share of spend**

OBJECTIVE 2026 — **Objective and indicator to be worked on in 2026**

This indicator relates to the Group's sourcing of raw materials and packaging, measured as a share of spend. The Group sources large quantities of butter and chocolate—ingredients whose prices soared in 2025. This is one of the main reasons why the objective was not achieved. In volume terms, and in France for example, national sourcing was 86% in 2025.

In 2026, the relevance of this indicator will be reviewed, as discussed with the Mission Committee at year-end: on the one hand, volumes would likely be more representative of national impact; on the other hand, we can question whether a different indicator based on ingredient origin—and potentially an origin score—should be considered.

Flour

100% of our flour is of French origin. We work with several mills, and some references come from regenerative and low-carbon agriculture. We recently signed a tripartite contract with our long-standing supplier Périgord Farine and the La Tricherie cooperative based in Poitiers. This contractual arrangement gives us better visibility on the origin of the cereals, the agronomic practices implemented and the expected gains.

Milk

Why does Mademoiselle Desserts source French milk? Liquid milk is recognised for its nutritional richness and traceability. The French supply chain is governed by strict health standards, guaranteeing a safe, high-quality product with an authentic taste.

By choosing French milk, we support local producers and help sustain national agriculture. Millions of litres of milk are used every year in our recipes, particularly in custard tarts.

Belgian chocolate

Over the past year, we once again prioritised national and regional purchasing, particularly for chocolate—our national pride! Of all the chocolate we process in Waregem (a very considerable quantity), **98% is produced in Belgium**. Our customers continue to appreciate our desserts made with Belgian chocolate.

Natural flavourings manufacturing

In 2025, we approved a **natural flavourings manufacturer** located close to our production sites in the UK. These fruit-based flavourings are also "clean", in line with our Clean M programme. For example, our Blackberry & Mascarpone Cake contains natural vanilla produced by this supplier.

List significant regional initiatives by site

TARGET 2025	100%	of sites with a significant local initiative
REACHED IN 2025	100%	of sites with a significant local initiative
OBJECTIVE 2026		Put in place precise monitoring for each company

In Maidenhead, we act against food insecurity by combining product donations with fundraising initiatives. In November 2025, teams organised a cake sale, offering passers-by a selection of products made on site. The initiative raised £456, all of which was donated to FoodShare, a local charity that provides essential goods to people in difficulty. This complements the regular donations made via City Harvest and illustrates our desire to put our products in the service of local solidarity.

In Corby, we regularly support local healthcare organisations. We provide cakes and desserts to Lakelands Hospice for their coffee mornings to raise funds. We also support Kettering General Hospital by donating pastries for various charity events. These contributions help support fundraising efforts organised by these institutions and strengthen our ties with local healthcare stakeholders.

In Taunton, we maintain a long-term partnership with St Margaret's Hospice, a key provider of palliative care in the region. In 2025, we supported the "Sapphire Birthday Dip" as well as the charity "Colour Run" by providing desserts, with all proceeds donated to the hospice. These actions directly contribute to funding the care and support provided to patients and their families.

In Weert, we take part in job fairs (such as in October 2024) and, in a more sporting way, we encourage and participate in local races such as the Mediweert Singelloop triathlon in Weert.

In Saint-Renan, we work with ELISE Morlaix, an ESAT (supported employment organisation) specialising in the collection and sorting of waste (aluminium moulds, plastic films, office paper, plastic bottles, wood, etc.), alongside VEOLIA, which manages the main flows (DIB, cardboard, scrap metal). This organisation maximises waste recovery while supporting employment for people with disabilities locally. It illustrates our desire to combine environmental performance with positive social impact.

In Broons, we strengthened our links with the local area by organising, in partnership with Randstad Inhouse and France Travail, a meeting dedicated to jobseekers from the local employment pool. Over a 2-hour 30-minute session, a group of 12 participants discovered our company through a presentation of roles and a site visit. This initiative aims to raise awareness of our activities, inspire vocations and facilitate exchanges with local employment stakeholders.

In Waregem, we were delighted to welcome final-year students in biotechnology and chemical techniques from Sint-Paulus Anzegem secondary school. The visit enabled students to discover our production workshops in practical terms, focusing on hygiene and process-flow challenges. They carried out microbiological tests themselves (E. coli, staphylococci), worked as a team and explored topics such as cleaning in place (CIP), traceability and stock management. This immersion reflects our desire to bridge theory and industrial reality, and to inspire vocations among young local talent. We thank the students and their teachers for their curiosity and commitment, and hope to welcome them in future as colleagues.

The Tincques site strengthens its local roots through sporting, solidarity-based and civic actions. In 2025, it supported several local events and took part in the "balade gourmande de l'Arrageois", contributing to fundraising for charities while increasing its visibility as part of the recruitment plan. The site also takes part in awareness-raising initiatives, including employees' participation in Pink October. Lastly, it maintains strong ties with academia: in September, 13 AgroParisTech students were welcomed to discover our processes and career opportunities within the company.

The Argenton site supports food-aid charities. In 2024, 23 tonnes of desserts were donated to local organisations such as Restos du Cœur and Secours populaire, with a value of €169k. The momentum increased in 2025, with more than 50 tonnes of products donated, representing €356k. These donations help tackle both hardship and food waste by giving a second life to products that would otherwise be destroyed.

Condat-sur-Trincou—the municipality where our Valade site is located—received the "Ville engagée gaz vert" ("Green Gas Committed City") label in June 2025. The municipality relies on a local anaerobic digestion unit, Condat Énergie Verte, which produces biomethane covering all of its gas consumption as well as that of Mademoiselle Desserts Valade. The agricultural manure and slurry used as inputs are supplemented, among other things, by the factory's organic production waste. The project illustrates the decarbonisation momentum in the "Périgord vert" by injecting biomethane into the grid. It brings together public and private stakeholders, creating a model for local cooperation.

In Thenon, we maintain a close relationship with local schools. In February 2025, we welcomed the Thenon primary school for a site visit. The children discovered the workshops, watched the robots in action and tasted our custard tarts, prompting many enthusiastic reactions. These visits help introduce the industrial world from an early age, explain the factory environment and showcase local know-how.

In Renaison, we reaffirm our local commitment by supporting sports and community events, notably Pink October and the La Treille race. We also provide long-term support to local sport through sponsorship of Avenir Côté Foot and AS Rugby Roanne. The site is also opening up more to the public: over 130 visitors took part in the Industry Open Days in 2025. Lastly, the maintenance of green spaces is entrusted to a local ESAT, contributing to inclusion and to the social and solidarity economy.

Each site is involved through regional initiatives—whether through food donations, participation in job fairs, or local sports and community events. In total in 2025, the Group donated the equivalent of €1,470,000 worth of desserts to organisations such as food banks, Restos du Cœur and the Red Cross.

Opinion of the Mission Committee

The Mission Committee carefully reviewed the resources and actions implemented by Mademoiselle Desserts in support of its corporate mission. The analysis highlights an overall committed trajectory, marked by positive trends, significant results and identified areas for improvement in order to consolidate the impact of the mission-driven company over time.
In particular, the Committee commends the efforts made on decarbonisation—such as the purchase of renewable energy and the nutritional reformulation of product ranges—as well as the renewal of the B Corp certification.
With a view to further advancing the mission-driven approach, the Committee invites Mademoiselle Desserts, by the next report, to strengthen its approach by reworking certain indicators and defining a medium-term improvement pathway for each of them.

1 Producing frozen desserts that are accessible, delicious, eye-catching, nutritious and have a clean label

The Mission Committee notes that 2 indicators out of 4 have been achieved across the whole scope. It observes that the food safety and nutritional quality indicators were met, with IFS/BRC certifications maintained and full coverage of the reporting scope through the CLEAN M and NUTRI M programmes. The Committee encourages the company to continue monitoring changes in the product portfolio classification that the project team has been implementing for several years.

Regarding adapting offers to "Low Glycaemic Index" diets—particularly "plant-based" ranges—contrasting trends can be seen in France compared with the UK.

The Committee notes the decline in the attractiveness of Low-GI ranges on the French market. It supports refocusing reformulation efforts on classic ranges with less sugar and improved nutritional profiles.

2 Practice transparency through a comprehensive, responsible approach that considers its impact on health and the environment

Despite the ongoing efforts made by Mademoiselle Desserts on decarbonisation, the Mission Committee is unable, at this stage, to conclude on the statutory objective "To practise transparency through a comprehensive, responsible approach, mindful of its impact on health and the environment", due to the lack of available data for the 2025 carbon footprint assessment.

However, it reiterates that the reduction target is for 2030 and is not linear; the decreases observed in the 2024 carbon footprint assessment were already significant and aligned with the defined pathway. The Committee encourages the company to continue on this path, clarifying targets and intermediate milestones for the next mission report.

The Committee also notes third-party recognition of the company's commitments, including the renewal of the B Corp certification, validation of the SBTi trajectory and the EcoVadis Silver medal.

The assessment of whether the statutory objective "To practise transparency through a comprehensive, responsible approach, mindful of its impact on health and the environment" has been achieved will be finalised in the next mission report, based on the results of the 2025 carbon footprint assessment, which will make it possible to evaluate the reduction in greenhouse gas emissions.

The Committee notes that the objective relating to the engagement of raw-material and packaging suppliers has been achieved, through the Responsible Purchasing Charter to which 80% of partners have committed. The Committee encourages optimisation of the process in order to validate the actions implemented or underway by suppliers and to track progress towards positive social and environmental impact.

Lastly, the Committee confirms that the objective of the PACK M programme has been achieved.

Help each of our employees grow while promoting our values

3

The Committee confirms that Health and Safety remains the Group's priority; however, it cannot validate achievement of the statutory objective "Help each and every one of our employees grow, while promoting our values". In 2025, overall, the workplace accident frequency rate increased and represents a warning sign for the Group, despite the efforts undertaken. Both human and financial investments were made, with results such as the Tincques site achieving ISO 45001 certification at the end of 2025.

In France, 4 out of 7 entities meet their accident frequency targets. The major challenge in 2026 will be recruitment and training in safety culture and day-to-day OH&S management, with the objective of having all entities in France ISO 45001 certified by 2029. The "frequency rate" indicator remains the relevant indicator for the Group.

Regarding training, most employees in France have completed at least one training course—internally, externally, or via e-learning and the internal MaD'Campus platform. However, the Committee notes that the indicator cannot be calculated comprehensively with the tools currently in place within the company. This objective and the associated indicators will need to be challenged in the coming year.

From 2026, a dedicated training lead will be specifically responsible for centralising all actions and supporting managers and HR managers across the different sites.

Although the Harassment/Discrimination contacts have been trained, they do not yet have well-defined annual objectives or action plans, and therefore this operational objective cannot be validated.

Lastly, the Committee very positively highlights the achievement of the objective of introducing CSR and/or decarbonisation targets that affect pay for all managers/executives in 2025.

4

Building partnerships with local charities

The Mission Committee confirms that 2 out of 3 objectives have been achieved. It commends the diversity of concrete regional initiatives carried out by each entity: partnerships with local associations; regular donations of desserts to charitable organisations; support for sports and educational events; and welcoming external audiences during open days—such as schools, job-seekers and students.

For employees, Quality of Working Life assessments helped identify areas for improvement and launch targeted action plans. The Committee expects the QWL indicator to improve in the coming years, demonstrating the effectiveness of these approaches.

However, it stresses the need to strengthen the centralisation of monitoring—both for regional initiatives and for QWL action plans—in order to ensure a consolidated view and effective management throughout the year.

Lastly, it appreciates the efforts made to develop partnerships with national suppliers, such as the collaboration with mills like Périgord Farine. The indicator relating to the share of nationally sourced turnover will need to be challenged in 2026. The rise in butter and chocolate prices in 2025 explains why the objective was not met in 2025; a volume-based approach would likely be more relevant, or even an indicator based on the origin of ingredients.

Conclusion

In light of all these findings, the Mission Committee highlights an overall committed trajectory, driven by positive momentum and structuring choices, and calls for the continuation of the actions undertaken in order to sustainably consolidate the impact of the mission-driven company. The Committee confirms that certain objectives and indicators will be revised and explored further in 2026, so that they can more clearly reflect the company's activities as well as the evolution of an organisation that is already advanced in its CSR maturity.

MISSION INDICATORS

STATUTORY OBJECTIVE	OPERATIONAL OBJECTIVE	ACTION	INDICATOR 2024	GOALS 2025 REPORT	INDICATOR 2025	ACHIEVEMENT OF THE OBJECTIVE	GOALS 2026
Produce frozen desserts that are consistently accesible, attractive, nutrtious and have a clean lable	**Maintain the guarantee of food safety and nutritional quality of products across all sites**	Each new company in the Group must be integrated into the CLEAN M/NUTRI M programmes	**100%** *(including Waregem)*	**100%** of sites within the reporting scope integrated into the Clean M and Nutri M programmes	**100%** of the reporting scope	✓	Clean M: objective defined in March 2026 Nutri M: 1% sugar reduction per year
		Achieve IFS and/or BRC certification for sites where certification is due to expire or has not previously been obtained	**100%** of sites certified	Maintain annual IFS and BRC certifications	**100%** of sites are certified IFS and/or BRC	✓	Maintain annual IFS and BRC certifications
	Ensure product accessibility for all	Introduce products suited to specific diets: low Glycaemic Index and plant-based	Number of products: Low GI: **31**	**+10%** low GI products	**-12,9%** low GI products *(27 products)*	X	Repositioning of the "Oh oui!" range as "reduced sugar" and development of a range for grocery retail (GMS)
			Number of products: Plant-based: **82**	**+4,5%** "plant-based" products	**+4,9%** "plant-based" products *(86 products)*		Plant-based in France: desserts with a "hybrid butter/ vegetable fat blend" decarbonisation pathway AND plant-based solutions being developed to be ready and offer alternative solutions.
	Bringing to life the commitment to pleasure with products that are both delicious and attractive for the consumer	Carry out one or more consumer panels on products identified as "strategic"	Panel completed *(results: "good and attractive" products between 74% and 99%)*	At least **80%** "good and attractive" products following the consumer panel	**1** mini beignet panel carried out on three recipes	Unable to conclude	France: Deploy R/A/G to strengthen the product quality culture
Practice transparency through a comprehensive, responsible approach that considers its impact on health and the environment	**Direct our procurement of raw materials and packaging through partnerships with responsible suppliers**	Ensure that our suppliers are committed to complying with our responsible purchasing charter	**74%** of supplier spend from committed suppliers	**80%** of supplier spend from committed suppliers	**80%** of supplier spend from committed suppliers	✓	Hold a meeting with strategic suppliers with an ESG (CSR) assessment score below the expected average
		Integrate each new company in the Group into the PACK M programme	**100%** *(including Waregem)*	**100%** of companies within the reporting scope integrated into the PACK M programme	**100%** of companies	✓	Gradually integrate the Emmi Desserts sites
	Reduce GHG emissions (scopes 1, 2, 3) by 30% by 2030	Reduce our scope 1 and 2 GHG emissions	Scope 1&2 / **-46,1%** *(reduction in French electricity emission factor + 37% reduction in refrigerant leaks)*	**-43,2%** in absolute terms vs 2022	*N/A: 2025 carbon footprint assessment in progress*	Unable to conclude but completed. 2024: minus 46.1%	2030 : adjusted by SBTi to 50.9% 2026 :
		Reduce our scope 3 GHG emissions (FLAG)	Scope 3 FLAG : **-13,2%**	**-16,7%** in absolute terms vs 2022	*N/A: 2025 carbon footprint assessment in progress*	Unable to conclude but completed. 2024: minus 13.2%	2030 : 30.3% reduction in absolute terms 2026 :
		Reduce our scope 3 GHG emissions (excluding FLAG)	Scope 3 excluding Flag : **-21,9%**	**-27,8%** in intensity vs 2022	*N/A: 2025 carbon footprint assessment in progress*	Unable to conclude but completed. 2024: minus 21.9%	2030 : 51.6% reduction in intensity 2026 :
	Share our commitments transparently and promote sustainability	Have our commitments independently validated via B Corp and SBTi certifications	**Valid B Corp certification** obtained in 2022 **SBTi commitment:** these commitments are currently being validated	Renew the B Corp certification. Have our climate commitments validated by the SBTi.	**B Corp certification obtained** **Targets validated by the SBTi**	✓	Define the Emmi Desserts scope to be included and integrate it into these commitments
Help each of our employees grow while promoting our values	**Make Health, Safety, Human Rights, Non-Discrimination, and Anti-Harassment a Priority for Our Teams**	Reduce the workplace accident frequency rate each year	**12,9**	Reduce the workplace accident frequency rate to **10.8.**	**16,2**	X	Frequency rate target to be defined in February 2026
		Have a Harassment/Discrimination/Disability lead for each site	**1 trained lead per site**	Define the leads' annual actions and targets	No annual actions and targets defined for the leads	X	Define the leads' annual actions and targets
	Enable and Encourage Training	Train Group employees using our training catalogue	**76,30%** of employees receiving at least one training course per year	**86%** of employees trained	*Indicator calculation not available with current tools*	Unable to conclude	Target :
	Engage Employees and Managers/ Executives in the Company's CSR Approach	100% of managers and executives to have an ESG (CSR) objective that determines their remuneration *(France scope)*	**The majority** (> 50%) of managers/ executives have an ESG (CSR) objective	**100%** of managers/executives have an ESG (CSR) objective that determines their remuneration	**100%** of managers/executives have an ESG (CSR) objective that determines their remuneration	✓	Train the sales team on ESG (CSR)
Building strong relationships with local organisations	**Develop the local reputation of our sites**	Assess and improve Quality of Working Life at each site	*"I feel good" indicator following QWL surveys (France scope):* **81%**	Implementation of QWL action plans	Action plans put in place and completed or in progress following QWL surveys	✓	*Target and indicator to be reviewed in 2026*
	Support local actions at each site	Source locally *(= spend with national suppliers for ingredient and packaging purchases)*	**68%** national sourcing by spend	**70%** national sourcing by spend	**58%**	X	*Target and indicator to be reviewed in 2026*
		List significant regional initiatives* by site. **Action with visible reach among an association, a region, a local community, etc.*	**100%** of sites with a significant local initiative	**100%** of sites with a significant local initiative	**100%** of sites with a significant local initiative	✓	Put in place accurate tracking for each company

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