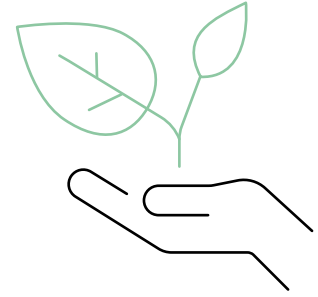


Paris, January 22, 2026

Independent expert appointment



Appointment of Ledouble as independent expert in the context of the proposed public buy-out offer followed by a squeeze-out of TERACT shares

Following the announcement of InVivo Group and the Founders Companies¹ of their intention to file a public buy-out offer ("OPR" - *Offre Publique de Retrait*), followed by a squeeze-out (the "Squeeze-out") of TERACT shares and BSAR B² in accordance with all applicable regulatory conditions, TERACT's Board of Directors met on January 15, 2026 and, pursuant to Article 261-1 of the *Règlement général de l'AMF*, appointed an ad hoc committee from among its members composed of the three following independent directors: Ewa Brandt, Marie-Amélie de Leusse and Louis Molis (the latter representing Bpifrance Investissement).

The ad hoc committee is responsible for recommending to TERACT's Board of Directors the appointment of an independent expert, overseeing the independent expert's work, and preparing a reasoned draft opinion on the merits of the offer as well as its consequences for TERACT, its shareholders and its employees, as per *Article 231-19* of the *Règlement général de l'AMF*.

TERACT's Board of Directors met on January 22, 2026. Based on a recommendation of the ad hoc committee, TERACT's Board of Directors appointed Ledouble, represented by Mr Olivier Cretté, as independent expert, with a mandate to submit a report including a fairness opinion on the financial terms of the OPR offer followed by a squeeze-out, in accordance with the provisions of article 261-1, I, 1°, 2° and 4° and II of the *Règlement général de l'Autorité des Marchés Financiers*.

Ledouble will intervene under the conditions set forth in AMF Instruction DOC-2006-08 and AMF Recommendation DOC-2006-15. The report of the independent expert and the reasoned opinion of TERACT's Board of Directors will be included in the draft response document (*projet de note en réponse*) prepared by the Company, for which the filing with the French Financial Markets Authority ("AMF" - *Autorité des Marchés Financiers*) will be notified via a TERACT's press release.

¹ Combat Holding (controlled by Matthieu Pigasse), NJJ Capital (controlled by the X. Niel family group), Imanes and Palizer Investment (both controlled by Mr Moez-Alexandre Zouari) companies

² The offer will be made at the price of 3.12 euro per TERACT share and the price of 0.0039 euro per TERACT BSAR B (see the press release dated January 15, 2026)

About TERACT :

Since 29 July 2022, TERACT has combined the distribution activities of InVivo Group (formerly InVivo Retail) and those of the former SPAC 2MX Organic.

TERACT is a major responsible distribution player in the garden centre, pet retail and food distribution growth markets. Our ambition is to create a unique network of brands combining tradition and modernity, agricultural know-how and innovation and in-store and digital experiences. TERACT meets the demand for a new generation of consumption which is synonymous with quality, sustainability and traceability. TERACT groups together Garden Centre/Pet Retail brands Jardiland, Gamm vert, Delbard and Jardineries du Terroir as well as Food Retail brands Boulangerie Louise, Grand Marché La Marnière and Frais d'ici.

TERACT's majority shareholder is InVivo, one of the leading agricultural and agri-food groups in Europe. TERACT is listed on the professional compartment of Euronext Paris (ticker code: TRACT. ISIN: FR001400BMH7). More information on www.teract.com.

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