

AIGLE 1853 

**DECLARATION
OF NON-FINANCIAL
PERFORMANCE
2024**

EDITORIAL

LAËTITIA RAMBAUD

Global Brand & CSR VP



2024 signified the renewal of a new three-year term for our Purpose Committee. Thanks to a restructured team and a new mandate, we were able to focus in depth on our key areas. A promising era is opening up for us – one shaped by increased ambition and more deeply rooted commitments.

From the beginning, AIGLE has shared unique experiences with those who love life in the great outdoors. Through this special connection to nature, our House continues to be underpinned by dedicated teams who fly the flag for its Corporate Social Responsibility programme, Aigle for tomorrow.

In 2024, we continued to build on groundwork based on our three pillars: Product, Planet and People, which included conducting more audits on our factories, acquiring ISO 50 001 certification and implementing our Leader for tomorrow management training. We can take pride in all these achievements.

With these solid foundations, we can look to the future with confidence and ambition. AIGLE is committed to continuing its responsible journey, while innovating and meeting the challenges of tomorrow. Together with our teams, partners and Purpose Committee, we will build a future in line with our values and vision.

Happy reading!

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BRAND PRESENTATION



Founded in 1853 by Hiram Hutchinson, Aigle preserves a unique sense of craftsmanship, exemplified by our iconic French-made natural rubber boots. The clothing, shoes and accessories are designed for everyday life: designs that combine style and function, with a contemporary feel and for all weathers.

Having become a purpose-driven company in 2020, Aigle's ambition is to develop in a virtuous way, by defending

French savoir-faire and the craft of master bootmaker¹, as well as by offering pieces created to last and by placing corporate social responsibility at the heart of its strategy.

Our purpose: to enable everyone to make the most of their experiences without leaving any trace but their footprints.

AIGLE'S VALUES

A PIONEERING SPIRIT

Our French heritage is interwoven with the pioneering spirit of our founder – the American visionary, Hutchinson. In 2020, we set ourselves the challenge of becoming a purpose-driven company. We dare to come up with disruptive new concepts and we are always on the lookout for innovative materials to create exceptional products combining style and function.

EVERYONE COMMITTED

Well aware of the fact that there is no planet B, we are taking real actions to protect the environment. We know that our actions today will have an impact on future generations. We are committed to doing what's best for them, for the planet and for our products. Every step we take is a step towards sustainability.

POSITIVE VISION

Because life is too short, Aigle encourages its customers to enjoy every moment. We want to share our energy and our unshakeable positivity! We are hedonists at heart, we humbly celebrate the power of nature, and we always try to convey our spirit and our sense of humour to our customers. Living life to the full, exploring, taking a deep breath and finding yourself in the great outdoors: that's what we want for our customers, and we encourage them to do so by keeping them protected whatever the weather!

KNOW-HOW

We are proud of our founding act and over a century's worth of French savoir-faire. This incredible craftsmanship allows us to create long-lasting products for a life full of adventures! The beauty of its craftsmanship, its tradition and innovation all make Aigle a special company, with that added touch of French elegance – a certain "je ne sais quoi". We let the work of our master bootmakers and designers speak for itself, offering our customers unique collections and products of ever-higher quality.

UNITED AND CONNECTED

United around our company purpose and the shared objective of satisfying our customers, we set ourselves challenges, help each other out and develop each other's skills. We are convinced that by accepting, respecting and listening to each other, the Aigle family will grow stronger and stronger.

¹ Person trained in assembling all parts of the boot.



ARTISTIC DIRECTION

In October 2020, the Études Studio team members – Aurélien Arbet, Jérémie Égry and José Lamali – were appointed as artistic directors at Aigle. Their bold and innovative vision was the perfect match for Aigle's century-old craftsmanship and socially-conscious ethos.

Simultaneously a fashion brand, a creative label and a publishing house, Paris-based Études Studio has worked on a variety of projects since its creation in 2012.

Curiosity for emerging urban living models, a keen interest in French-made products, a desire for fashion focused on the essentials in harmony with nature: all values shared by Aigle, Aurélien, Jérémie and José. For the third time in its history, Aigle presented its Spring/Summer 2025 capsule collection during the Official Calendar of Paris Fashion Week in September 2024 at the Musée du Quai Branly.

2024 HIGHLIGHTS

DEVELOPMENT OF OUR T-KIT COLLECTION, which is breathing new life into wardrobes with a versatile range, allowing customers to update their wardrobes and keep their products for longer.

Renewing the GUARANTEED FRENCH ORIGIN certification for our French-made boots.

UPCYCLING PROJECT WITH ÉCOLE CAMONDO: MF Brands Group brands set students a circularity challenge to transform iconic products from their collections.

INSTALLATION OF 2,208 SOLAR PANELS which supplies 30% of the Ingrandes-sur-Vienne site's total electricity consumption.

ISO 50001 CERTIFICATION, highlighting Aigle's commitment to efficiently managing energy and continuing to improve its energy performance in Ingrandes-sur-Vienne.

DEVELOPING THE GREEN WOLF REPAIR SERVICE in all our standalone stores in France.

Launching IN-HOUSE TRAINING THROUGH CLIMATE FRESK.

Second edition of DAYS FOR TOMORROW, a week of events for employees about our CSR programme.

MAKING BLANKETS from fabric offcuts in collaboration with our partner association Fringuette, which are then distributed by the French Red Cross.

Sponsoring WWF for WWF's 'ENTREPRENDRE POUR LA PLANÈTE' Club to support the Nature Impact Fund.

OUR BUSINESS MODEL



OUR CORPORATE SOCIAL RESPONSIBILITY PROGRAMME AIGLE FOR TOMORROW, ONE OF AIGLE'S STRATEGIC PILLARS

Aigle is aware of the environmental and social issues in the textile sector and has made serious commitments to sustainability. The 2023-2027 strategic plan, developed by the House's senior management team and approved by the MF Brands Group, presents our Aigle for tomorrow CSR programme as one of the brand's six strategic pillars.

This is based on three fundamental pillars:

1 PRODUCT

PRODUCTS MADE TO LAST AND MANUFACTURED RESPONSIBLY

2 PLANET

PROTECTING THE PLANET AND ITS RESOURCES

3 PEOPLE

PUTTING PEOPLE FIRST IN OUR PURPOSE-DRIVEN COMPANY

AIGLE, PURPOSE-DRIVEN COMPANY SINCE 2020

To enable everyone to make the most of their experiences without leaving any trace but their footsteps.

This purpose, enshrined in our statutes, illustrates Aigle's pioneering spirit. Aigle officially became a Purpose-Driven Company in December 2020. Becoming a purpose-driven company is a voluntary commitment for the long term, an action which is both demanding and a source of opportunities for all our teams. For us, this initiative was natural and necessary, and it guides what we do as a socially-conscious fashion brand.

PURPOSE-DRIVEN COMPANY

The concept of a "purpose-driven company", introduced by the PACTE Law, allows a commercial company to include in its statutes its purpose as well as some social and environmental objectives, to which it must devote real resources and which it must monitor regularly.

A Purpose Committee is responsible for examining the company's decisions and regularly checking that they are consistent with our purpose.

Lastly, an independent third-party body is tasked with verifying that these objectives have been met.

Every year, we publish a report on our commitments. This report will be published on our website² in April 2025.

² Our commitments | AIGLE.

AIGLE, A CENTURY-OLD BRAND THAT BECAME ...

OUR RESOURCES	PRODUCT CREATION
<p>ORGANISATION <small>Subsidiary of the MF Brands Group, made up of the Lacoste, The Kooples, Technifibre and Gant brands</small></p> <p>One entity</p> <p>AIGLE INTERNATIONAL </p> <ul style="list-style-type: none"> ↳ 2 active distribution subsidiaries in Europe: GREAT BRITAIN and GERMANY ↳ 1 subsidiary in Hong Kong: AIGLE ASIA LIMITED ↳ 2 Asian joint ventures: AIGLE HONG KONG GSM and AIGLE CHINA <p>EMPLOYEES</p> <p>1,401 EMPLOYEES WORLDWIDE</p> <ul style="list-style-type: none"> ↳ 604 in Europe (592 in France) and 797 in Asia <p>COMPLEMENTARY AND VARIED ROLES in production, logistics, corporate functions, sales, etc.</p> <p>SITES</p> <ul style="list-style-type: none"> ↳ 1 BOOT FACTORY in Ingrandes-sur-Vienne ↳ 345 POINTS OF SALE ↳ 59 in Europe ↳ 285 in Asia (200 in China, 19 in Hong Kong, 26 in Taiwan, 39 in Japan and 1 in Mongolia) ↳ 1 WAREHOUSE OF OUR OWN plus partner warehouses 	<p>Master bootmakers since 1853, with a level of expertise that is unique in France, Aigle makes its iconic boots by hand at the factory in Ingrandes-sur-Vienne.</p> <p>278 PEOPLE involved in boot production</p> <ul style="list-style-type: none"> ↳ including 71 master bootmakers <p></p> <p>Our craftsmen and women work every day, paying the utmost attention to detail</p> <p>2 YEARS it takes a master bootmaker two years to master the</p> <p>60 STEPS involved in making a boot</p> <p>In the boot category, we have constantly innovated and segmented our offer so that we can better reach every single one of our customers</p> <ul style="list-style-type: none"> ↳ CHILDREN'S boots ↳ LIFESTYLE boots ↳ GARDENING boots ↳ boot lines to PROFESSIONALS <p></p> <p>479,000 PAIRS OF BOOTS produced in Ingrandes-sur-Vienne in 2024</p>

OUR STAKEHOLDERS	OUR EMPLOYEES 	OUR CUSTOMERS 	OUR SUPPLIERS AND BUSINESS PARTNERS 	OUR SHAREHOLDERS
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... A PURPOSE-DRIVEN COMPANY IN 2020

CLOTHING, SHOES, ACCESSORIES AND BOOTS	OUR RESULTS
<p>Aigle offers products (clothing, shoes, accessories and boots) that are not only created to last and for all weathers, but that also combine style and function.</p> <p></p> <p>2 COLLECTIONS/YEAR designed by our French and international teams</p> <p>FOR OUR THREE CORE MARKETS AIGLE INTERNATIONAL for Europe AIGLE ASIA LIMITED for Hong-Kong AIGLE CHINA for China³ to best meet customer needs</p> <p>812 PRODUCT REFERENCES in 2024</p> <p>The manufacturing of these products is then ensured by suppliers around the world who are experts in technical materials, thus guaranteeing high-performance protection for our customers.</p> <p>54 PARTNER SUPPLIERS in 2024 </p>	<p>276 MILLION⁴ € Global turnover</p> <p>Geographical distribution: ↳ 97 million in Asia and 177 million in Europe ↳ in 20 reference countries</p> <p>Distribution by product category:</p> <ul style="list-style-type: none"> Clothing turnover: 203 Shoes turnover: 50 Boots turnover: 16 Accessories turnover: 6 <p>Distribution by sales channel: ↳ 59% B2C sales, of which 19% are online ↳ 41% B2B sales</p>

³ Products from a collection can be bought in smaller quantities by different markets. For example, Aigle Asia Limited buys certain products made by Aigle International and by Aigle China.

⁴ We have included Japan in our consolidated turnover and in the number of points of sale. This entity is not legally tied to Aigle, but to Lacoste; however, it is operationally dependent on us and does distribute Aigle products.

⁵ The Fashion Pact, the Centre for the Promotion and Excellence of Rubber (elanova), Communauté des Entreprises à Mission, Textile Exchange, UNGC (United Nation Global Compact), ICS (Initiative for Compliance and Sustainability), LWG (Leather Working Group).

OUR PURPOSE COMMITTEE 	NONPROFIT ORGANIZATIONS 	ENVIRONMENTAL ORGANIZATIONS 	INDUSTRY ASSOCIATIONS INVOLVING OTHER KEY PLAYERS IN THE SECTOR⁵
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GOVERNANCE

Aigle's sustainability strategy and policies are the responsibility of the Brand and CSR Vice President, a member of the Executive Committee who is supported and guided by the Head of CSR and a CSR project manager. A further two people work on CSR issues within the product teams: the Production Quality and CSR Director as well as another CSR product project manager. In recent years, Aigle has also recruited two project managers entirely focused on CSR issues.

In late 2022, a CSR director was appointed to the MF Brands Group Board of Directors, with responsibility for supporting brands in the implementation of the Group's global

sustainability strategy. Since 2023, a biannual CSR executive meeting has been organised, as have monthly committee meetings between the Group's various brands.

Since 2024, all Executive Committee members have included greenhouse gas reduction targets in their list of long-term targets, thereby extending our climate goals to 2030. We have also approved individual CSR objectives for each member of the Leadership Group⁶: part of the teams' variable remuneration is dependent on achieving this CSR objective.



Valérie DASSIER
CEO



Rintaro KIDA

Japan
General Manager

Japan



Elson CHANG

Chine
CEO

China JV
Taiwan
Japan
Philippines
Mongolia



Wilson LUI

Hong-Kong
CEO

Hong-Kong



Thomas FABRE

EMEA Markets
& Distribution VP

France
UK
Allemagne
Export
Retail/Wholesale/ Digital



Anne MASANET

Global Collection
VP

Merchandising
Design / Studio
Développement
Global sourcing
Qualité
Buy & Plan



Laëtitia RAMBAUD

Brand & Marketing
VP

Développement
de la marque
Architecture
Image
Communication



Jérôme VAUGOUIN

Global Operations
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Production
Logistique
Supply Chain
Service Clients



Yoann CHATELAIN

IT & Transformation
VP

IT
Tranformation



Jean-Philippe BOU

Global Finance
VP

Contrôle de gestion
Comptabilité
Consolidation
Achats indirects
Juridique



Melody LE BARBENCHON

Global HR
VP

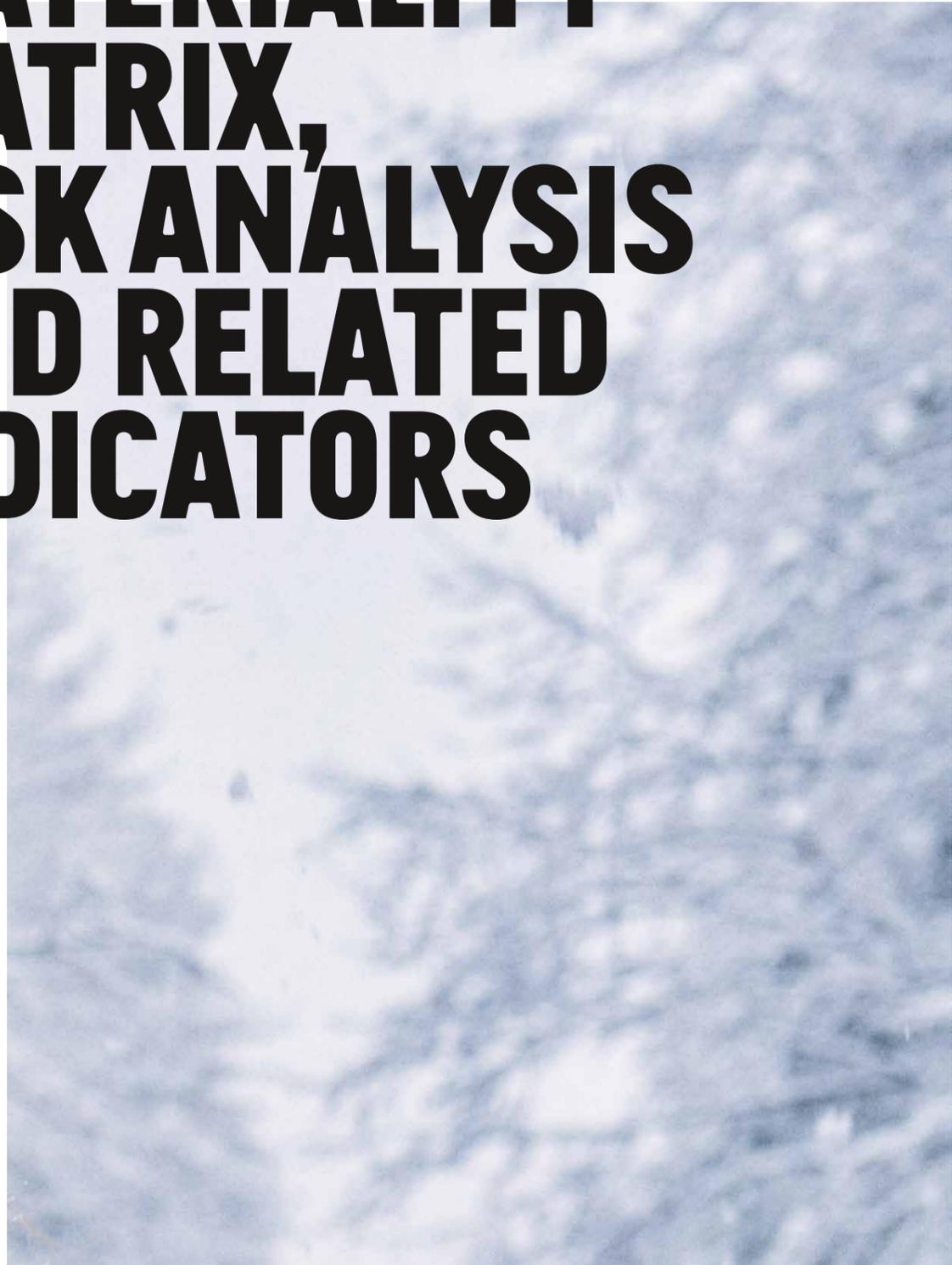
RH
Formation
& dev. RH
paie
Contrôle de
gestion social
Culture globale

MARKET INTEGRATION

WORDWIDE GLOBAL FONCTIONS

⁶ Executive Committee members in the previous year.

MATERIALITY MATRIX, RISK ANALYSIS AND RELATED INDICATORS



FIRST DRAFT OF OUR DOUBLE MATERIALITY ASSESSMENT

In 2023, Aigle carried out an initial double materiality assessment, which allowed us to identify and prioritise the environmental, social and governance issues (ESG issues) that were most important and of material significance for the company, by involving both internal and external stakeholders. This initiative is also designed to check that there is a positive correlation between our business model and our corporate social responsibility policy.

This first double materiality exercise prepared us for meeting the requirements of the future rule on reporting, the CSRD (Corporate Sustainability Reporting Directive).

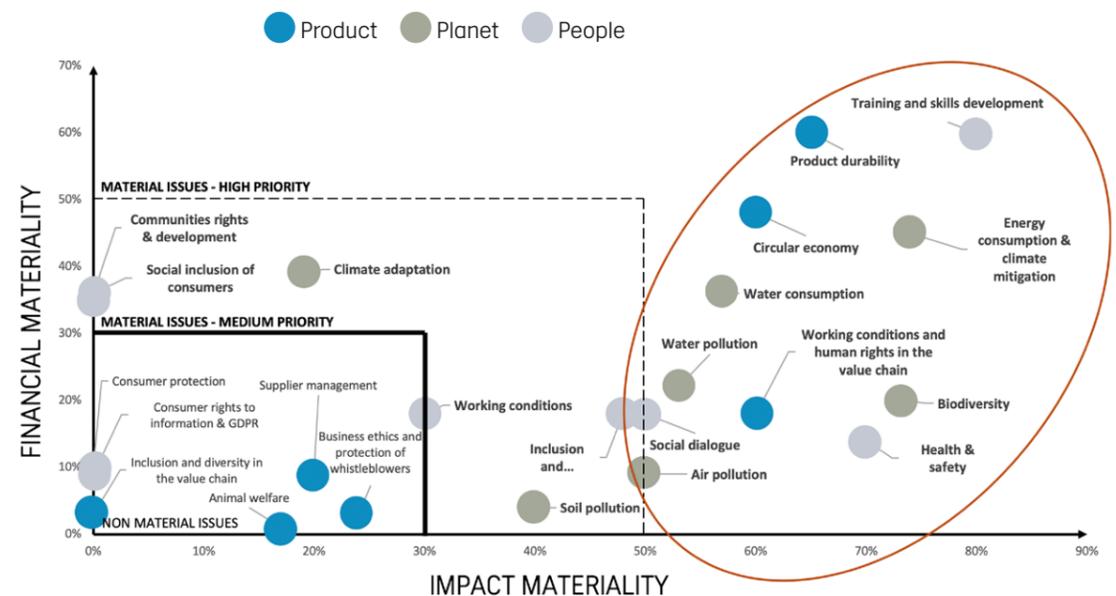
As a first step, we drew up a list of 24 key CSR issues for our business, creating a benchmark for the textile sector.

We then spoke with internal and external stakeholders via individual and group interviews to assess the importance of each ESG issue.

WHAT IS DOUBLE MATERIALITY?

It involves studying ESG issues from two perspectives:

- 1 FINANCIAL MATERIALITY STUDYING THE RISKS AND OPPORTUNITIES OF ESG ISSUES IN RELATION TO THE COMPANY'S ACTIVITIES AND VALUE**
- 2 IMPACT MATERIALITY STUDYING THE NEGATIVE AND POSITIVE IMPACTS OF THE COMPANY AND ITS ACTIVITIES ON ESG ISSUES**



11 issues were identified as very material because their impact materiality or financial materiality was estimated to be equal to or greater than 50%. Six other issues were considered to be material because their impact materiality or financial materiality was estimated to be equal to or greater than 30%. The other issues were considered to be non-material.

The matrix was produced at the end of 2023; some of these issues were only more recently incorporated into our CSR strategy and have not been addressed in this Declaration of Non-Financial Performance.

VERY MATERIAL ISSUES	MATERIAL ISSUES	NON-MATERIAL ISSUES
<ul style="list-style-type: none"> ➔ Product durability ➔ Energy consumption and climate change mitigation ➔ Biodiversity ➔ Water consumption ➔ Water pollution ➔ Air pollution ➔ Circular economy ➔ Working conditions and human rights in the value chain ➔ Skills development and training ➔ Health and safety ➔ Social dialogue 	<ul style="list-style-type: none"> ➔ Diversity and inclusion ➔ Soil pollution ➔ Climate change adaptation ➔ Social inclusion of consumers ➔ Development and the rights of disadvantaged communities ➔ Working conditions 	<ul style="list-style-type: none"> ➔ Consumer protection ➔ Consumer rights to information and GDPR ➔ Supplier management ➔ Business ethics and whistleblower protection ➔ Diversity and inclusion in the value chain ➔ Animal welfare



RISK ANALYSIS

A risk is the possibility that an event entails consequences that are likely to affect the human, environmental, material, financial and reputational capital of the company.

This table presents and details the main non-financial risks identified at Aigle. The assessment of these risks is an ongoing process, and additions can be made in the light of changes in the internal or external context.

VERY MATERIAL AND MATERIAL ISSUES	RISKS
PRODUCT DURABILITY	· Customer dissatisfaction, lack of loyalty, brand risk
WORKING CONDITIONS AND HUMAN RIGHTS IN THE VALUE CHAIN	· Violations of human rights and fundamental freedoms, and offences against the health and safety of individuals
CIRCULAR ECONOMY	<ul style="list-style-type: none"> · New circular practices · Bad image · Incorporating recycled materials into the products · Loss of quality due to certain recycled materials · Waste management · Increase in management costs, health and safety risks from hazardous waste
ENERGY CONSUMPTION AND CLIMATE CHANGE MITIGATION CLIMATE CHANGE ADAPTATION	<ul style="list-style-type: none"> · An increase in energy costs · Disruption to the supply of raw materials · Slowdown or pause in production in France or elsewhere in the world following extreme weather events (floods, droughts, heatwaves, etc.) · Lower sales of warm clothing due to rising temperatures · Regulatory risk (carbon tax, etc.)
WATER CONSUMPTION	<ul style="list-style-type: none"> · Increased costs · Supply disruption due to water usage restrictions (droughts)
BIODIVERSITY; WATER, SOIL AND AIR POLLUTION	· Disruption to the supply of raw materials
SOCIAL DIALOGUE WORKING CONDITIONS	<ul style="list-style-type: none"> · Fall in employee engagement and productivity · Deterioration of the social environment · Strikes · Reputational risk
SKILLS DEVELOPMENT AND TRAINING	<ul style="list-style-type: none"> · Loss of skills and expertise needed to meet business needs · Insufficient appeal
DIVERSITY AND INCLUSION	<ul style="list-style-type: none"> · Brand risk · Loss of talent · Legal risk (lawsuit, etc.)
HEALTH AND SAFETY	<ul style="list-style-type: none"> · Accidents, illness, psychosocial risks · Brand risk · Direct and indirect social costs
DEVELOPMENT AND RIGHTS DISADVANTAGED COMMUNITIES	· Brand risk
SOCIAL INCLUSION OF CONSUMERS	· Brand risk

RELATED PERFORMANCE INDICATORS

The materiality matrix issues are covered in this report under our three pillars, in line with the structure of Aigle's CSR strategy: PRODUCT, PLANET, PEOPLE.

In bold typeface: major performance indicators

In regular typeface: minor performance indicators

PRODUCT

AIGLE'S STRATEGIC FOCUS	MATERIAL ISSUES OF THE MATERIALITY MATRIX	PERFORMANCE INDICATORS
AIGLE FOR TOMORROW PRODUCT OFFER⁷	<ul style="list-style-type: none"> · Circular economy · Biodiversity · Air, soil and water pollution · Water consumption 	<ul style="list-style-type: none"> · Percentage of Aigle for tomorrow products in our collections (colour SKUs)
PRODUCT QUALITY	<ul style="list-style-type: none"> · Product durability 	<ul style="list-style-type: none"> · Currently being revised (indicator to be defined in 2025)
ETHICS AND SOCIAL COMPLIANCE	<ul style="list-style-type: none"> · Working conditions and human rights in the value chain 	<ul style="list-style-type: none"> · Percentage of tier 1 suppliers and factories who have signed our Code of Conduct · Percentage of tier 1 factories with a valid audit as of 01/01/2024 · Percentage of tier 1 factories with a valid audit audited with a minimum grade of B > 80% according to ICS or B according to BSCI
DEVELOPMENT OF CIRCULAR PRACTICES	<ul style="list-style-type: none"> · Circular economy 	<ul style="list-style-type: none"> · Number of products collected via Second Souffle (secondhand platform) · Tonnage of used products collected in-store

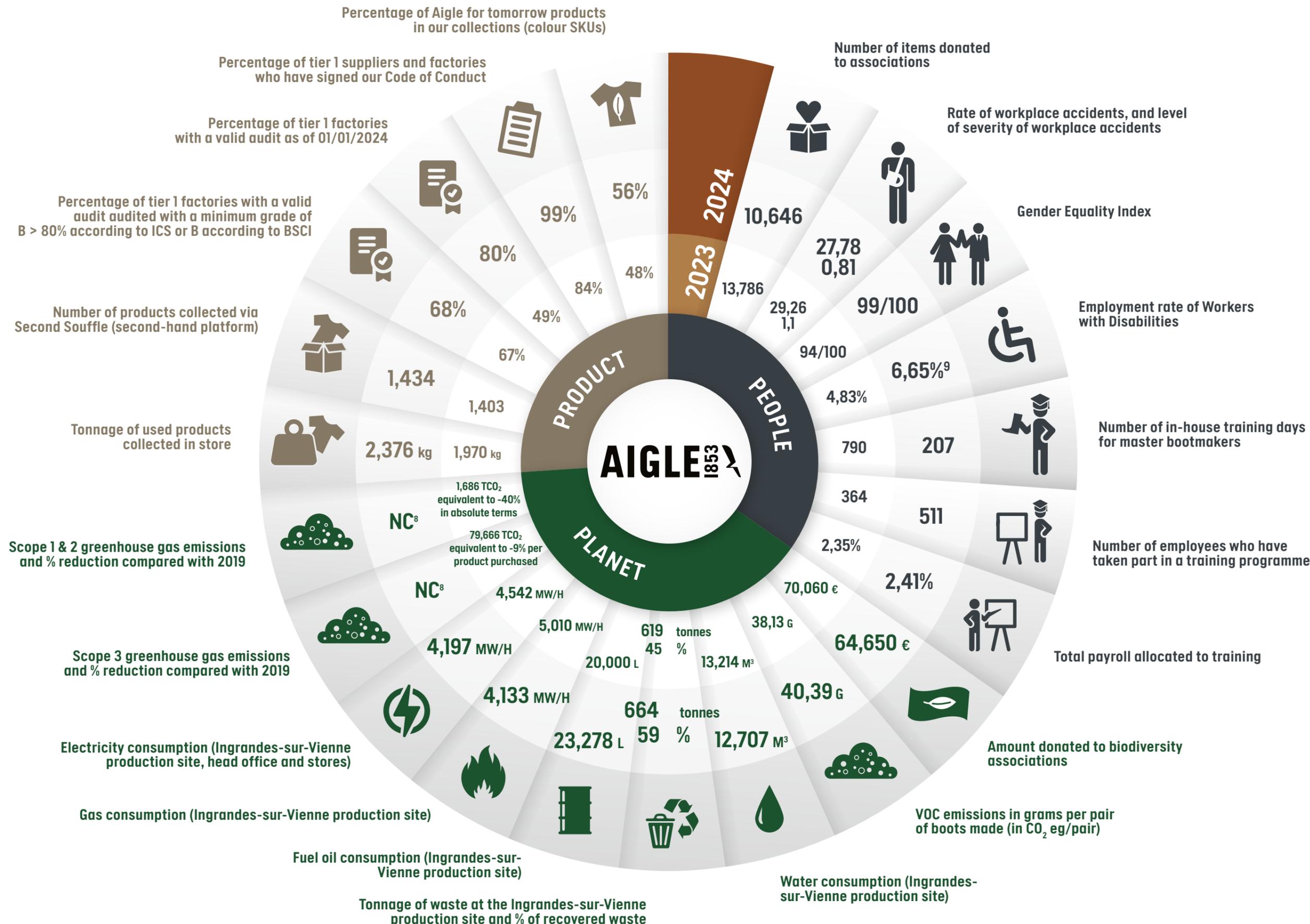
⁷ Aigle product offer containing certified fibres or Made in France. See more details in the dedicated section within this Declaration of Non-Financial Performance.

PLANET

AIGLE'S STRATEGIC FOCUS	MATERIAL ISSUES OF THE MATERIALITY MATRIX	PERFORMANCE INDICATORS
TACKLING CLIMATE CHANGE	<ul style="list-style-type: none"> · Energy consumption and climate change mitigation 	<ul style="list-style-type: none"> · Scope 1 and 2 greenhouse gas emissions and % reduction compared with 2019 (in absolute terms) · Scope 3 greenhouse gas emissions and % reduction compared with 2019 (per product purchased) · Energy consumption (Ingrandes production site, head office and stores) – electricity and gas
WASTE MANAGEMENT	<ul style="list-style-type: none"> · Circular economy 	<ul style="list-style-type: none"> · Tonnage of waste at the Ingrandes-sur-Vienne production site and % of recovered waste
WATER MANAGEMENT	<ul style="list-style-type: none"> · Water consumption 	<ul style="list-style-type: none"> · Water consumption at the Ingrandes-sur-Vienne production site
PROTECTING BIODIVERSITY	<ul style="list-style-type: none"> · Biodiversity · Air pollution 	<ul style="list-style-type: none"> · VOC emissions in grams per pair of boots made (in CO₂ eq/pair) · Amount donated to biodiversity associations

PEOPLE

AIGLE'S STRATEGIC FOCUS	MATERIAL ISSUES OF THE MATERIALITY MATRIX	PERFORMANCE INDICATORS
SOCIAL DIALOGUE	<ul style="list-style-type: none"> · Social dialogue · Working conditions 	<ul style="list-style-type: none"> · Currently being revised
SKILLS DEVELOPMENT	<ul style="list-style-type: none"> · Skills development and training 	<ul style="list-style-type: none"> · Total payroll allocated to training · Number of employees who have taken part in a training programme · Number of in-house training days for master bootmakers
DIVERSITY AND INCLUSION	<ul style="list-style-type: none"> · Diversity and inclusion 	<ul style="list-style-type: none"> · Employment rate of Workers with Disabilities · Gender Equality Index
HEALTH AND SAFETY	<ul style="list-style-type: none"> · Health and safety 	<ul style="list-style-type: none"> · Rate of workplace accidents, and level of severity of workplace accidents
HELPING OTHER PEOPLE	<ul style="list-style-type: none"> · Development and rights of disadvantaged communities 	<ul style="list-style-type: none"> · Number of items donated to associations



⁸ The figures for our 2024 carbon footprint and the reduction relative to 2019 will be published in the next Declaration of Non-Financial Performance.
⁹ Figure based on data provided by URSSAF in March 2023.

01. PRODUCT



The product is the central focus of our activity. Every season, we strive to develop high-quality boots, clothing and accessories, made in a way that respects the environment with a limited environmental impact. We have established a global approach to the sustainable design of our products, which takes their entire life cycle into account: from the choice of raw materials to their end of life.

At Aigle, we have always been firm believers in the importance of circularity, and we are developing new services to prolong the lifetime of our products: by increasing the number of times each piece can be used by our customers, or by multiplying the number of people who can use each piece.

OUR AIGLE FOR TOMORROW PRODUCT OFFER

An Aigle for tomorrow product meets the following criteria:

- ➔ **The product is made in France.**
- ➔ **The main material of the product must be made of at least 50% sustainable and certified fibres. If the product is padded, the padding must be made from 100% sustainable fibres.**

These fibres are those whose production has allowed a reduction in environmental impact in comparison with their conventional equivalent.

Since 2023, the materials we use have been compliant with a clear reference guide specifying the fibres permitted in our Aigle for tomorrow specification document and improved by incorporation of the MF Brands Group's materials policy. The full list of permitted materials was shared with our Collection teams who also completed two awareness-raising and training workshops on this topic in 2024.

NATURAL AND CELLULOSIC FIBRES THAT LIMIT THEIR IMPACT	RECYCLED FIBRES	ANIMAL FIBRES THAT LIMIT THEIR IMPACT	MF BRANDS MATERIAL POLICY
Cotton sourced from organic farming → <i>GOTS or OCS certified</i> Linen → <i>European Flax certified</i> → <i>GOTS or OCS</i> REFIBRA™ TENCEL™ Lyocell VEOCEL™ Lyocell LENZING™ ECOVERO™ → <i>Lenzing certified</i> SeaCell™ RUBBER FSC	Recycled polyester Recycled polyamide Recycled cotton Recycled wool → <i>GRS or RCS certified</i> <i>Fibre brands including QNOVA®, NewLife™, Seaqual® have GRS certification.</i> Certified nylon → <i>Econyl®</i>	RWS wool (Responsible Wool Standard) RAS alpaca (Responsible Alpaca Standard) RMS mohair (Responsible Mohair Standard) RDS down (Responsible Down Standard) LWG leather (Leather Working Group) Bronze / silver / gold	<u>DO NOT USE</u> • Mulesing wool • Angora wool • Non RMS mohair • Non RDS down and feathers • Leather and hides from outside the food industry • Fur — • The use of sandblasting techniques and of potassium permanganate are banned • Uzbek, Syrian, Tajik & Turkmen Cotton <i>Cf. Material Policy MF Brands</i>

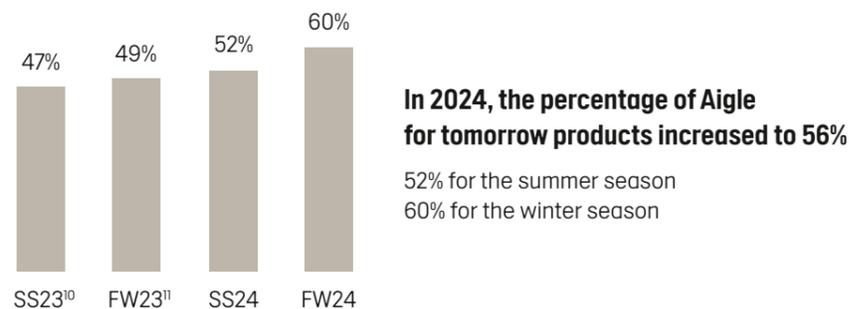
This list may be revised at the end of the season, taking market developments into account

A materials policy was also drawn up at the MF Brands Group level. This document provides clear guidance to all business partners on the positions taken by our brands for raw materials and on the rules in terms of production.

Our target is to achieve 80% sustainable products by 2027 and 100% by 2030. To succeed in this challenge, we are rolling out measures to involve our Collection teams in a joint project:

- ➔ **Monitoring and sharing the figures for Aigle for tomorrow products each season.**
- ➔ **Strengthening the sustainable design wheel for the footwear category to:**
 - Ensure the stability of our permanent product range
 - Reinforce and raise our product quality and sustainability requirements
 - Collect and analyse data to reduce the impact of the shoe category
- ➔ **Training the Collection teams on CSR issues and raising their awareness of those issues through regular meetings: topics include new product regulations and the implementation of new processes, particularly regarding collection and how to read a product certificate.**

For example, in 2024, Aigle delivered two training sessions on PFAS to the Collection teams to raise awareness about upcoming regulations, identify contamination risks and adopt best practices to prevent them, while ensuring that the technical features remained at the same high level. We are also developing a testing policy on our products to ensure there is no trace of PFAS.
- ➔ **Setting up a fabric library in 2024 in order to pool more materials between our European and Hong Kong collections. The aim is to make work easier for our teams by centralising all the fibres that are certified and accepted in our Aigle for tomorrow reference guide.**



Below are two examples of Aigle for tomorrow products launched in 2024:



In 2024, the Aigle teams developed a men's parka and a women's parka, both premium MTD¹² Made in France. Technical pieces with ultrasonic bonding and laser cutting, made by the Toptex³ factory.



In our T-KIT collection, Polartec microfibre fleece has recycled polyester as its main material. This sustainable and versatile product is designed to breathe new life into wardrobes.

¹⁰ SS23: Spring Summer 2023.

¹¹ FW23: Fall Winter 2023.

¹² MTD[®] (Micro Tech Development): waterproof, breathable, windproof and water-repellent membrane developed by Aigle.



We are a member of Textile Exchange, a global non-profit organisation that certifies and guarantees the sustainable materials we use. Textile Exchange has developed the GOTS, OCS, GRS, RWS and RDS certification programmes. Our Aigle for tomorrow reference guide is based on these programmes.



We are also members of LWG, a non-profit organisation bringing together major stakeholders in the leather industry. The aim of LWG is to promote cooperation between these stakeholders and agree upon a shared environmental and social protocol.

Indicator	2022 results	2023 results	2024 results
Percentage of Aigle for tomorrow products in our collections – colour SKUs (in %) – mean average for summer and winter seasons	40%	48%	56%

The selection of raw materials is the first step in our sustainable design initiative. In 2024, we continued to work on a sustainable design wheel for textile that takes account of a product's entire life cycle: from design and manufacturing to transportation, distribution and use. Therefore, this vision involves a wide range of roles and departments.

On the PRODUCT area of our sustainable design wheel, four pillars were identified for launching this initiative:

01

ESTABLISH AND CONSOLIDATE A PERMANENT BASE

STREAMLINE AND POOL SUPPLIER MATERIALS & STOCK

02

OPT FOR SUSTAINABLE MATERIALS

AIGLE 1853 for tomorrow

03

ENSURE PRODUCTS ARE HIGH QUALITY

AND DEVELOP NEW USES

04

TRAIN, INSPIRE, EMBARK

SO THAT EVERYONE, EVERYWHERE, PLAYS THEIR PART

In 2024, we also worked on a sustainable design wheel for the shoe category.

FOCUS ON THE USE OF PFAS IN OUR COLLECTIONS

Per- and polyfluoroalkyl substances (PFAS) are hydrophobic molecules that can be used in water-proof or water-repellent fabric finishes.

Considered to be harmful to the environment, in 2022 we took the decision to reduce the use of fabrics containing PFCs in our collections.

We are working towards compliance, following French legislation that will ban PFAS from 1 January 2026. This involves training our teams, with two technical training sessions already held in 2024.

We are also developing a testing policy on our products to ensure there is no trace of PFAS.



FOCUS ON OUR STAR PRODUCT: FRENCH-MADE BOOTS

Since its foundation in 1853, Aigle has been famous for its shoes and boots made from natural rubber. Our so-called iconic boots are made in our Ingrandes-sur-Vienne factory. In 2024, we produced 479,000 pairs of boots in France.

The raw material: natural rubber

Our laboratory created a mix known as "gum", made using natural rubber, and the recipe has been kept secret for more than a century. Natural rubber provides essential technical characteristics, such as robustness, abrasion resistance and flexibility.

Natural rubber is a plant-based material, obtained by processing latex derived from the rubber tree. One tree produces an average of half a glass per day. Just under 2 kg of rubber is needed to make one pair of boots.

Most of our rubber suppliers are based in Vietnam.

"GUARANTEED FRENCH ORIGIN" labelling

We defend French savoir-faire: our factory is the only manufacturing plant for rubber boots in France. 278 people are involved in creating our boots, including 71 master bootmakers who make Aigle boots every day.

The boots manufactured at Ingrandes-sur-Vienne have had Guaranteed French Origin labelling since 2016. This label, successfully renewed in 2024, allows us to continue our commitment to promoting French expertise.



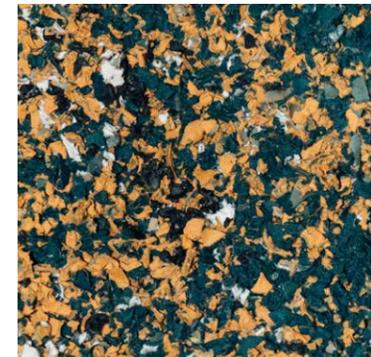
Reusing our rubber offcuts

To limit our use of raw materials and minimise our waste, we keep losses to an absolute minimum for the entire length of the boot production chain.

To this end, we have established a process for recovering the non-vulcanised (i.e. unheated) rubber offcuts.

These offcuts are sent to our suppliers to be reinjected into their mix. This rubber will then be used to design the various parts of the boot, in particular the upper¹³ and the reinforcements.

The lining scraps composed of non-vulcanised rubber and fabric are initially ground then reinjected into a specific rubber intended for the manufacturing of insoles.



The percentage of recycled material per pair of boots varies between 30% and 35%.

Recycled rubber is therefore used:

- ➔ 1. In our uppers (visible exterior blend) – between 15 and 20% recycled rubber blend
- ➔ 2. In our reinforcements – 90% recycled rubber blend
- ➔ 3. In our insoles (so-called assembly insoles) – 100% recycled (textile and rubber blend)



¹³ The upper is the upper part of the boot that covers the foot.

OUR QUALITY POLICY

At Aigle, our priority is producing high-quality products and making sure that our customers are satisfied.

Regarding the production of our French-made boots at our Ingrandes-sur-Vienne factory, we carry out various quality tests:

- ➔ On the incoming raw material and some components upon receipt, by taking samples.
- ➔ On the semi-finished products at production stage in the factory, particularly on the linings and uppers.
- ➔ On the finished products: 100% of our boots undergo a waterproof test and visual inspection.

For the rest of our products, we carry out various quality control checks when they leave the factory, arrive at the warehouse and before they are shipped. We are stringent in our selection of materials before we even start making the products, particularly when it comes to technical materials, to ensure impeccable functionality for our customers. We place our trust in suppliers who are recognised for their technical expertise and innovation.

We also carry our additional tests on our new products in the development phase: all MTD® and Gore-Tex® models undergo shower tests to ensure they are fully waterproof. The test lasts 10 minutes and exposes the product to a very intense downpour, with a flow rate of 13 litres per minute. This is the equivalent of spending 25 minutes under the heaviest rain on global record (India, 1995) or seven hours in the heaviest rainfall ever recorded in Paris (1873).

With a view to continually improving the quality of our products, we aim to review our quality standards on an ongoing basis and improve communication with our suppliers on this subject. In 2023, we revised our quality specification document for the Asia-made boot to make the standards more stringent. In 2025, we hope to do the same for clothing and shoes.

OUR SUPPLIERS

ETHICS AND SOCIAL COMPLIANCE

Ethics

In order to promote best practices in terms of ethics and human rights among its suppliers, Aigle established a set of requirement and transparency criteria that applies to all its partners, with a shared Code of Conduct which was revised in 2023 at the MF Brands Group level (formerly called the Code of Ethics within Aigle). The MF Brands Group is also in the process of establishing a set of sourcing rules (Environmental and social audit policy, country risk, etc.).

Since 2024, this Code of Conduct has not only been distributed to our suppliers but also to our factories. It is distributed to all our tier 1¹⁴ suppliers and factories to regulate all direct purchases of finished products.



We have also signed the Global Compact, a UN initiative designed to encourage companies to promote various principles relating to human rights, employment rights, the environment and the fight against corruption. Our Code of Conduct is thus in line with these principles.

In 2023, 84% of our tier 1 suppliers had signed our Code of Conduct. In 2024, 99% of our tier 1 suppliers and factories had signed it.

¹⁴ Tier 1 suppliers refers to all the direct suppliers with whom we place our orders.

Social audits



To guarantee the social compliance of the factories in which our products are made, Aigle has established a social auditing policy with its tier 1 suppliers, based on international human rights standards and regulations. We accept two reference systems:

Initiatives for Compliance and Sustainability (ICS) of which we are members, and Business Social Compliance Initiatives (BSCI).

ICS and BSCI evaluate and audit working conditions in our factories while supporting them to make positive change.

Social audits allow Aigle to support its partner factories in the implementation of corrective measures when cases of non-compliance have been identified.

In March 2024, with a view to re-evaluating practices in our factories, we launched a new campaign of audits. The results of the proposed action plans following these audits will be available to view in the coming months.

In 2024, 80% of tier 1 suppliers and factories had a valid audit as of 01/01/2024¹⁵. Our target is to achieve 100% in 2025.

Among our tier 1 factories with a valid audit, 68% were rated minimum B > 80% according to the ICS or B according to BSCI, a level of social compliance meeting the requirements of both standards. We had planned to achieve 100% by 2025, but we would prefer to focus on supporting those of our factories that have not met current standards and on strengthening the existing partnership. That is why we are now aiming to achieve 70% in 2025, 80% in 2028 and 90% in 2030.

Indicators 	2022 Results	2023 Results	2024 Results
Percentage of tier 1 suppliers who have signed our Code of Conduct	86%	84%	99%
Percentage of tier 1 factories with a valid audit as of 01/01/2024 ¹⁶	68%	49%	80%
Percentage of tier 1 factories with a valid audit as of 01/01/2024 and with a minimum grade of B > 80 according to ICS or B according to BSCI	56%	67%	68%

¹⁵ By valid audit, we mean that the grade most recently obtained still falls within a period of validity: Two years for ICS grades A – B > 80, one year for ICS grades C, six months for D – E > 60 or B according to BSCI. For grades D – E < 60, Aigle stops working with the factory in question.

¹⁶ Our tier 1 suppliers or factories refers to all the direct suppliers or factories with whom we place our orders.

TRACEABILITY AND TRANSPARENCY

The traceability of our supply chain and transparency for our customers are key components of our Aigle for tomorrow strategy in order to have a clear vision and to manage the environmental and social risks in our value chain (human rights and biodiversity), as well as to collect more accurate data for our product impact assessments.

The wider rollout of our tool has proven to be complex, and we have noted areas that we can improve in order to increase participation in the project: by honing the quality of the data and offering our suppliers more training on the project.

Aigle already complies with the requirements of the AGEC Law: we publish the three countries in which our manufacturing operations are carried out on 100% of our product sheets, which are available on our website.

We are also improving our transparency vis-à-vis our customers by featuring QR codes on some of our collection (55% of our references colours in 2024), with this same AGEC information as well as details of our CSR commitments. Our target is for 100% of our products to include a QR code by 2026.

DEVELOPING NEW CIRCULAR PRACTICES

In 2024, we continued working on the initiatives we had launched to extend the lifespan of our products, such as our repair service and second-hand platform.

REPAIRS



In 2023, we chose a new partner to support us with repairs: Green Wolf specialises in repairing outdoor and technical clothing, particularly parkas, a product central to both our business and collections. Our goal is to extend the lifespan of our parkas and protect them against wear and tear by offering a high-quality repair service.

This is why our repair service is being rolled out along two main lines:

- ➔ **We offer in-store repair workshops. In 2024, four workshops took place in our Saint-Germain-des-Prés and Ternes stores in Paris, as well as in our Lyon and Bordeaux stores.**
- ➔ **Since October 2024, this service has been rolled out in all our standalone stores. We recover fabric and accessory offcuts (zips, press studs, etc.) from our products, which we then pass on to Green Wolf to optimise our repair service.**



SECOND-HAND

AIGLE 1853 SECOND SOUFFLE

Since it was founded in 2020, our second-hand platform managed by an external service provider, "Second Souffle", has given us the opportunity to try out a new model of consumption and to encourage our customers to extend the lifespan of their Aigle products. Created to withstand the test of time, our pieces are suitable for wearing second-hand.

Aigle offers its customers the chance to bring back clothes and boots that they no longer wear and to receive vouchers in return. These can then be spent on Aigle.com, in store or on Second Souffle. Each product sent back to Aigle is cleaned and restored before being made available for purchase on the platform.

In 2024, 1,434 products were collected via the website and in store and then resold on the Second Souffle site.

Indicator 	2022 results	2023 results	2024 results
Number of Aigle products collected via Second Souffle	1,131 products	1,403 products	1,434 products

COLLECTING USED PRODUCTS IN STORE

Since October 2020, Aigle has offered its customers the opportunity to bring back used clothes and shoes that they no longer wear and are unable to resell on the platform.

Our aim is to make our customers more aware of good recycling practices, as well as to ensure that textile products are dealt with in the right way at the end of their life cycle.

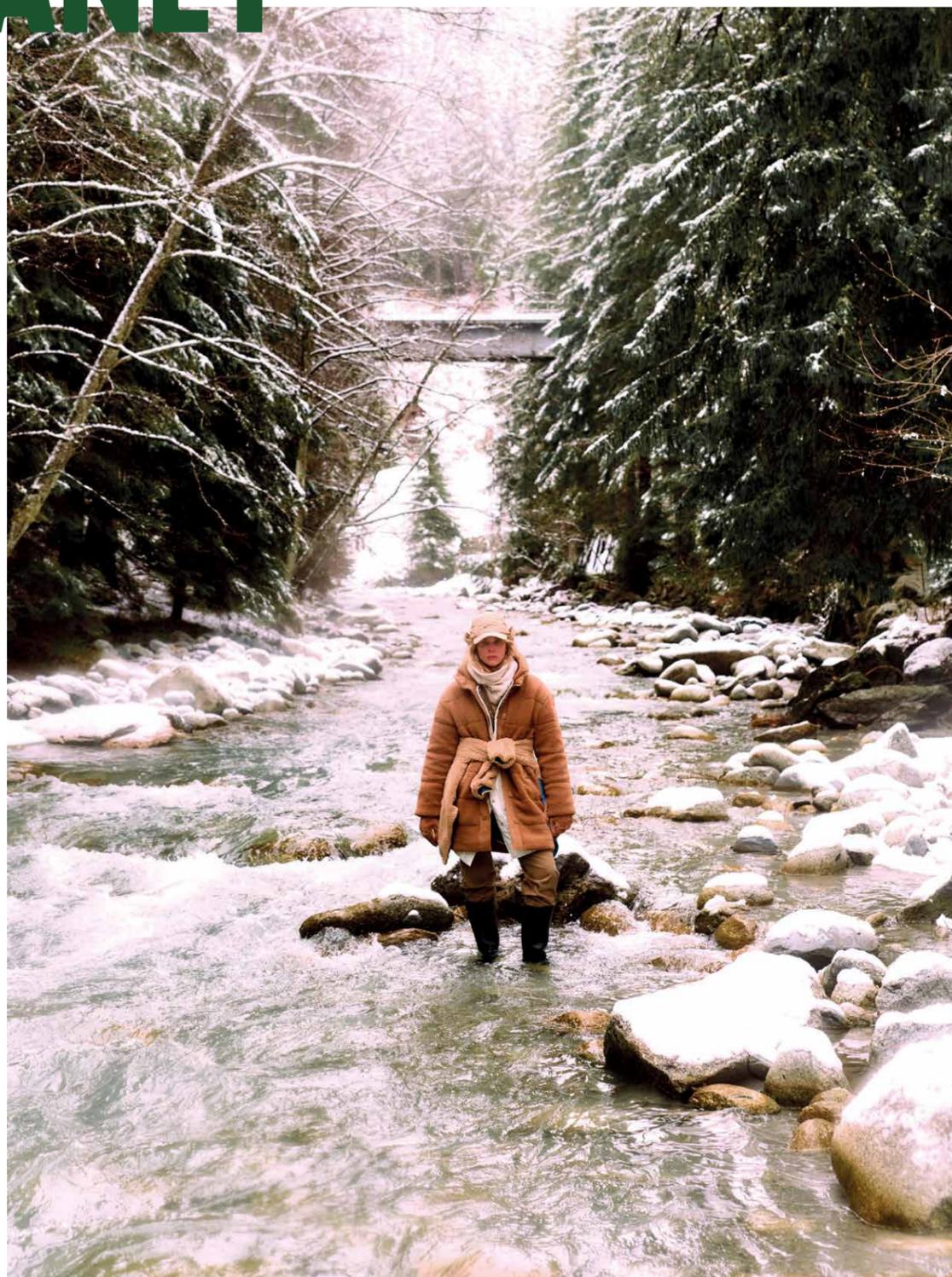
Our service provider collects and sorts the used clothes and shoes before choosing the best option for their end-of-life. Every item is sorted on the basis of the waste management hierarchy. Items in good condition will be reused wherever possible as second-hand clothing, while others will mostly be recycled (with the majority in an open loop), and as a last resort, items are recycled for energy purposes.

Since 2022, 100% of our stores in France have been recycling collection points, representing a total of 57 stores in 2024, of which 26 are equipped with their own collection box.

It is thanks to this that we were able to reach and surpass our 2024 goal of 2,266 kg by collecting 2,376 kg of used products this year. The service is still being offered in our stores and monitored by our in-house teams, but this indicator will no longer feature among our targets from 2025 onwards.

Indicator 	2022 results	2023 results	2024 results
Tonnage of used products collected in store (in kg)	1,294 kg	1,970 kg	2,376 kg

02. PLANET



Aigle has always encouraged its customers to reconnect with nature. We now live in an era where nature is threatened by climate change. To act in line with our principles, Aigle must be up to the task of tackling environmental issues. The House is committed to reducing its carbon footprint and recovering as much of its waste as possible, but also to supporting initiatives that promote biodiversity.

OUR MEASURES TO LIMIT CLIMATE CHANGE

We have made commitments to reducing our greenhouse gas (GHG) emissions throughout our entire value chain, with a trajectory aligned to 1.5°C¹⁷, in line with the Paris Agreement targets.

In concrete terms, this means that we have set the following targets to achieve by 2030:

- ➔ **A target of reducing greenhouse gas emissions by 46.2% from our own activities (Scopes 1 & 2) in absolute terms compared with 2019**
- ➔ **Reducing greenhouse gas emissions per product purchased (Scope 3) by 55% compared with 2019**



These targets were officially validated in 2023 by the SBTi (Science Based Targets initiative), an international body that checks that companies' greenhouse gas reduction targets are aligned with the scientific recommendations set out in the Paris Agreement.

OUR CARBON FOOTPRINT

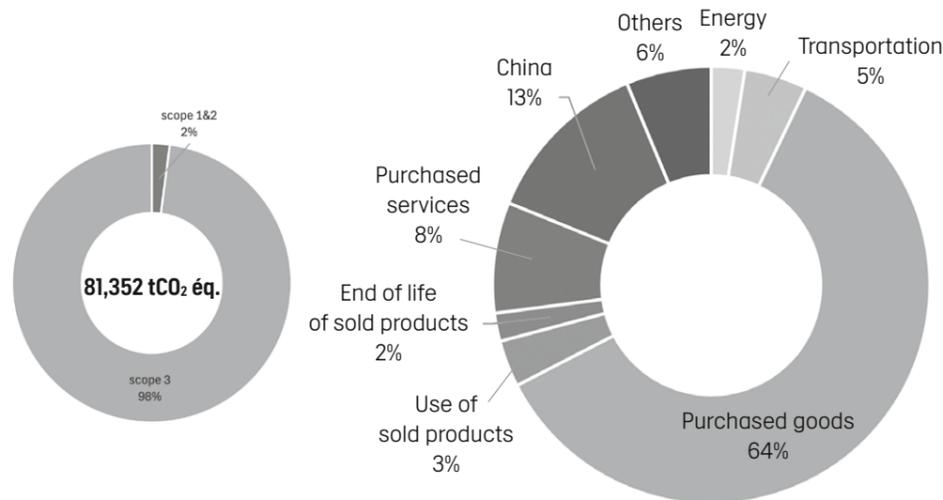
To gain a clear overview of our main sources of emissions, we must regularly calculate our carbon footprint. This analysis provides a breakdown of all our direct and indirect greenhouse gas emissions in "tCO₂eq = tonnes of CO₂ equivalent" for Scopes 1, 2 and 3.

- ➔ **Scopes 1 and 2 correspond to the emissions from our own activities (the energy consumption of our head office, factory and stores, for example).**
- ➔ **Scope 3 refers to emissions across our entire value chain, both upstream and downstream of our activities (purchasing of finished products, transport and distribution to the end customer, etc.).**

In 2023, our carbon footprint amounted to 81,352 tCO₂eq. Scope 3 emissions accounted for 98% of this carbon footprint, of which 60% was due to product manufacture. Scope 1 and 2 emissions accounted for the remaining 2% and corresponded to the energy consumption of our Ingrandes-sur-Vienne production site.

¹⁷ This refers to the goal of limiting global warming to 1.5°C compared with the pre-industrial era (the late 18th century).

We are currently in the process of calculating our 2024 footprint, which will be published on our website in 2025¹⁸. We are unable to share it here due to the publication deadline for this report.

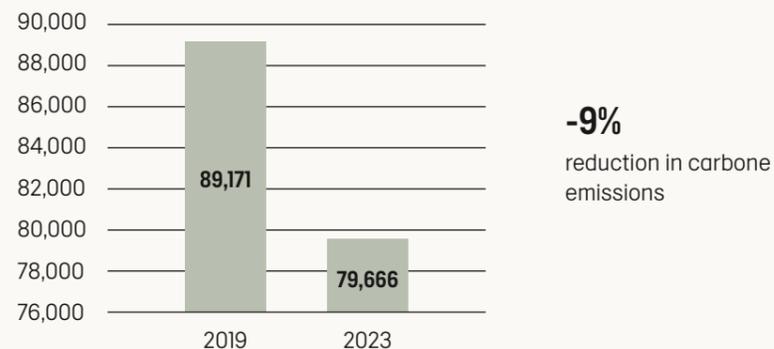
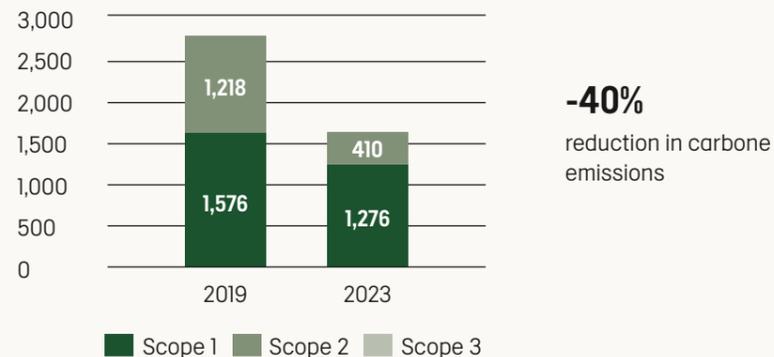


Between 2019 and 2023, Scope 1 and 2 emissions fell by 40% in absolute terms, thanks in particular to several measures at our Ingrandes-sur-Vienne site:

- ➔ Installation of solar panels between 2022 and 2023
- ➔ Installation of heat pumps
- ➔ Reduction of natural gas for grills thanks to the installation of electric thermoregulators

Meanwhile, Scope 3 emissions fell by 9% per product purchased. Despite the work carried out in 2024 on refining weight data and increasing the amount of certified materials in our collections, the product mix hampered our capacity to reduce Scope 3 emissions, which can be attributed to the increased number of parkas produced, as this category emits high levels of CO₂.

These graphs show trends in our CO₂ emissions (tCO₂eq) between 2019 and 2023:



¹⁸ Our commitments | AIGLE.

Indicators	2019 Results	2022 Results	2023 Results
Scope 1 and 2 greenhouse gas emissions and % reduction compared with 2019 (in absolute terms)	Scope 1: 1,576 tCO ₂ eq Scope 2: 1,218 tCO ₂ eq ¹⁹	Scope 1: 1,403 tCO ₂ eq Scope 2: 755 tCO ₂ eq Equal to -23% in absolute terms compared with 2019	Scope 1: 1,276 tCO ₂ eq Scope 2: 410 tCO ₂ eq Equal to -40% in absolute terms compared with 2019
Scope 3 greenhouse gas emissions and % reduction compared with 2019 (per product purchased)	Scope 3: 89,171 tCO ₂ eq	Scope 3: 81,350 tCO ₂ eq Equal to -28% per product purchased compared with 2019	Scope 3: 79,666 tCO ₂ eq Equal to -9% per product purchased compared with 2019

OUR DECARBONISATION PLAN

The three main decarbonisation measures we have identified to achieve our targets focus on the main sources of emissions in our carbon footprint that are within our control:

- ➔ Reducing GHG emissions caused by the manufacturing of our products
- ➔ Reducing GHG emissions from our transportation
- ➔ Reducing GHG emissions from energy consumption at our Paris head office, in our stores and at our Ingrandes-sur-Vienne site

Reducing GHG emissions caused by the manufacturing of our products

Calculating the carbon footprint of our products shows us that their carbon impact predominantly comes from raw materials and their transformation.

To successfully reduce GHG emissions caused by the manufacturing of our products, our main course of action, which we have already been implementing at Aigle for several seasons now, is to incorporate sustainable fibres into our collections. These mostly include recycled materials, particularly the recycled polyester that we use, which reduces our impact more significantly. This is why our aim is to increase the percentage of sustainable products in our collections and gradually apply these changes to all parts of our products, including linings and trims.

Other avenues are being studied to reduce the carbon footprint of our products, such as Research & Development on the dyeing and finishing processes, reducing the number of prototypes per product and supporting our largest suppliers in their decarbonisation.

Moreover, we regularly work on our methodology for calculating our products' GHG emissions in order to fine-tune our results.

Reducing GHG emissions caused by our transport

In 2023, the carbon footprint of transporting our merchandise accounted for around 2% of the company's total emissions.

In order to minimise mileage, Aigle products from Asian suppliers to Asian markets are managed in direct flows. Purchases made for European markets are centralised in the Ingrandes-sur-Vienne warehouse, next to our factory. This centralisation optimises downstream transport by ensuring the transport is as full as possible.

¹⁹ Scope 2 of our 2019 carbon footprint has been recalculated because there was a marginal emission factor error. As a result, the global carbon footprint has increased from 90,974 to 91,965 tCO₂e (about 1% more overall).

UPSTREAM FLOW

In terms of greenhouse gas emissions, upstream transport (supplier flow to Ingrandes-sur-Vienne) has the biggest impact. We are maximising the use of boat transport, the least polluting mode of transport per unit of distance travelled.

In 2023, the distribution of modes of transport for the incoming flow at Ingrandes was as follows: approximately 82% arrived by boat, 16% by road and 3% by air²⁰.

At the end of 2023, we started using trains instead of lorries to transport our merchandise from the port of Le Havre to Ingrandes-sur-Vienne. This measure continued throughout 2024, transporting 20% of our deliveries by rail.

DOWNSTREAM FLOW

Downstream flow refers to the flow from our Ingrandes-sur-Vienne site to our customers (our stores, B2B partners and private customers via online sales). More than 70% of the volume shipped is transported within France, mainly by lorry. The rest is sent to Europe and is transported primarily by lorry or transported by boat or air in the case of more remote destinations.

Reducing GHG emissions from energy consumption

At our Ingrandes-sur-Vienne site

In mid-2024, a second batch of solar panels was installed. This represents a total of 2,208 panels, supplying 30% of our Ingrandes-sur-Vienne site's electricity consumption, the equivalent of powering 30 homes. carbon dioxide. This installation has allowed us to reduce carbon emissions by 50 tCO₂eq.

Heat pumps were also installed in our factory, meaning we no longer need gas unit heaters for our heating. This contributes to better working conditions during periods of hot weather by providing air conditioning in production areas. This change has allowed us to reduce carbon emissions by 491 tCO₂eq.

Indicators	2022 results	2023 results	2024 results
Electricity consumption (in MWh) – Ingrandes-sur-Vienne site	3,887 MW/H	3,627 MW/H	3,393 MW/H
Natural gas consumption (in MWh) – Ingrandes-sur-Vienne site	5,833 MW/H	5,010 MW/H	4,133 MW/H
Fuel oil consumption (in L) – Ingrandes-sur-Vienne site	17,178 L	20,000 L	23,278 L

At our Paris head office

At our Paris head office, the entire lighting system is on a timer and only comes on during office hours. Since March 2023, all heaters and lights have also been turned off at night and at weekends.

Indicator	2022 results	2023 results	2024 results
Electricity consumption (in MWh) – Paris head office	118 MW/H	104 MW/H	105 MW/H

²⁰ The raw materials purchased for the manufacturing of our boots are not included in the scope. This data is calculated based on the weight of merchandise received: samples and finished products.

In our stores

Our stores have their own timers which automatically switch off all the lights 30 minutes after closing time.

Indicator	2022 results	2023 results	2024 results
Electricity consumption (in MWh) – in our stores	927 MW/H	811 MW/H	699 MW/H

Our total electricity consumption amounted to 4,197 MWh in 2024 and fell by around 8% compared with the previous year.

OUR WASTE MANAGEMENT

We sort and recover our waste as much as possible and we keep track of our produced and recovered waste volumes every month.

At our Ingrandes-sur-Vienne site

Our aim is to find ways to recover all types of waste: from production waste such as non-reusable rubber offcuts in our value chain to hazardous waste or more conventional waste such as ink cartridges, food waste, etc. This year, we upcycled the steel toe caps²¹ that were used in the production of our boots.

In 2024, 665 tonnes of rubbish were produced at Ingrandes-sur-Vienne, 59% of which was recovered. Our main waste items were boxes and paper, offcuts from boot production and routine industrial waste²².

Indicators	2022 results	2023 results	2024 results
Waste at the Ingrandes-sur-Vienne production site (in tonnes)	634 tonnes	619 tonnes	655 tonnes
Amount of waste recovered from the production site (%)	54%	45%	59%

At our Paris head office

Since September 2023, we have been working with Cèdre, whose dual aim is to play an active role in protecting the environment, while also creating jobs for people with disabilities.

Recycling boxes are available for the teams in the photocopying areas and on the ground floor in the kitchen. No individual bins are provided in order to improve sorting.

In 2024, we produced 1,933 kg of waste, compared with 2,040 kg in 2023.

²¹ Steel toe caps: opaque plastic plates used to deposit the cut rubber.

²² Routine Industrial Waste. Routine industrial waste means waste that is neither inert nor hazardous and that is not generated by households or by the construction sector.

OUR WATER MANAGEMENT

At our Ingrandes-sur-Vienne site

At our Ingrandes-sur-Vienne site, we need to use water to manufacture our boots. This resource is primarily used in cooling methods.

Our aim is to monitor and reduce our use of this resource. As a result, we implemented a metering plan in April 2023 to monitor our water use more closely.

In 2024, investments were approved to implement measures aimed at significantly reducing this consumption. The project to decommission the cooling tower is currently being finalised.

In 2025, a closed-loop water distribution system will be installed on two of our factory autoclaves, which will also allow us to reduce our water consumption.

Indicator 	2022 results	2023 results	2024 results
Water consumption (in m ³) - Ingrandes-sur-Vienne site	13,165 m ³	13,214 m ³	12,707 m ³

AIR POLLUTION

Managing our volatile organic compound (VOC) emissions on the Ingrandes-sur-Vienne site

Manufacturing boots requires the use of heptane, a solvent that produces emissions of VOCs, which can have an impact on the environment and on health²³.

To prevent these emissions from polluting the environment, capture systems have been installed in our workshops (aspiration systems). These aspiration systems are connected to active carbon filters to capture the VOC molecules that are subsequently reprocessed.

In 2024, making a pair of boots emitted 40,39 COV eq/pair. This data cannot be compared with the data for 2022 because it was only in 2023 that the captured emissions started being taken into account.

Indicator 	2022 results	2023 results	2024 results
VOC emissions in grams per pair of boots made (in CO ₂ eq/pair)	79,60 g COV eq C / pair	38,13 g COV eq C / pair	40,39 g COV eq C / pair

²³ Health-related impacts are covered in the Health and Safety section, in our PEOPLE pillar.



SUPPORT FOR BIODIVERSITY ASSOCIATIONS

Because we see nature as our playground, Aigle provides financial support to organisations committed to protecting biodiversity.

WWF



In keeping with our commitments, Aigle has become a sponsor of the WWF's 'Entreprendre pour la Planète' club, alongside other committed SMEs and mid-caps, supporting the Nature Impact Fund with a €50,000 donation. This project aims to preserve, restore and sustainably manage forests with high biodiversity value across mainland France, offering unprecedented cooperation between forest stakeholders and the business world.

 This support has partially been funded through our membership of 1% for the Planet, which commits us to donating 1% of our annual turnover from two key categories in our collections. In 2024, the operation covered our Tenere shoe and fleeces jackets.

The French National Museum of Natural History



France's National Museum of Natural History has been dedicated to nature and its relationship with humanity for nearly four centuries, working to protect biodiversity in particular.

In 2024, €13,000 was donated to the Museum. For the third consecutive year, this came from the proceeds of the annual gala dinner dedicated to raising funds for biodiversity.

03. PEOPLE



At Aigle, we place human beings at the heart of our concerns. Every year, we strive to do even better as a brand: by improving working conditions for our employees, by promoting diversity and inclusion in our teams, as well as by giving them access to various types of training. But if you want to do things for other people, you have to prove that you care: this is why we regularly donate to charities.

SOCIAL DIALOGUE

At Aigle, our social dialogue policy is reflected in regular contact with our social partners, formalised through the Social and Economic Committee (CSE) 20 and other committees. Members of the CSE represent a wide variety of the major trades and professions within our company (including people from the head office in Paris, the production site in Ingrandes-sur-Vienne and the stores).

In 2024, 32 meetings were held with employee representative bodies on issues ranging from health, safety, working conditions and catering at the Ingrandes-sur-Vienne site to health insurance and pension provisions. Four agreements were reached, including one on annualised hours in our retail stores. The substantial number of meetings shows how seriously Aigle takes social issues.

We also continued the employee assistance programme provided by our partner, FOCSIE. Since 2021, a social worker has been present on-site once every two weeks to support employees affected by personal, financial, social or family problems.

In 2022, a staff Engagement Survey was carried out for all five Houses within the MF Brands Group, and 93% of Aigle employees took part. The action plan continued to be rolled out in 2024, with a focus on five key areas:

- ➔ **Confidence in leaders: the 'Aigle CONNECT format', launched in 2023, was continued. Aigle Connects are quarterly meetings intended for all the teams, attended by the members of the Executive Committee and project leaders. In 2024, three Aigle Connect meetings were broadcast.**
- ➔ **Career and development: launching a three-day training session for Aigle managers, setting up an MF Brands Group Mobility Committee to develop opportunities for promotion and mobility within the House and between companies in the MF Brands Group.**
- ➔ **MF Brands launched an academy to empower and inspire young people under 30 by developing their soft skills. Around 40 Aigle employees had the opportunity to participate via lectures, e-learning courses and webinars. Three topics were discussed. Collaboration and negotiation, emotional intelligence and developing a growth mindset.**
- ➔ **Salaries and benefits: producing and distributing a brochure summarising all the benefits Aigle has to offer.**
- ➔ **Internal communication: in 2024, we launched 'Mentor Stories', a new video format that shines a light on two employees, a mentor and mentee. This new format helps employees learn more about jobs and organisations, in the same way as the 'Talent Stories' articles in our newsletters and the employee testimonials that were launched last year.**

²⁴ Social and Economic Committee.

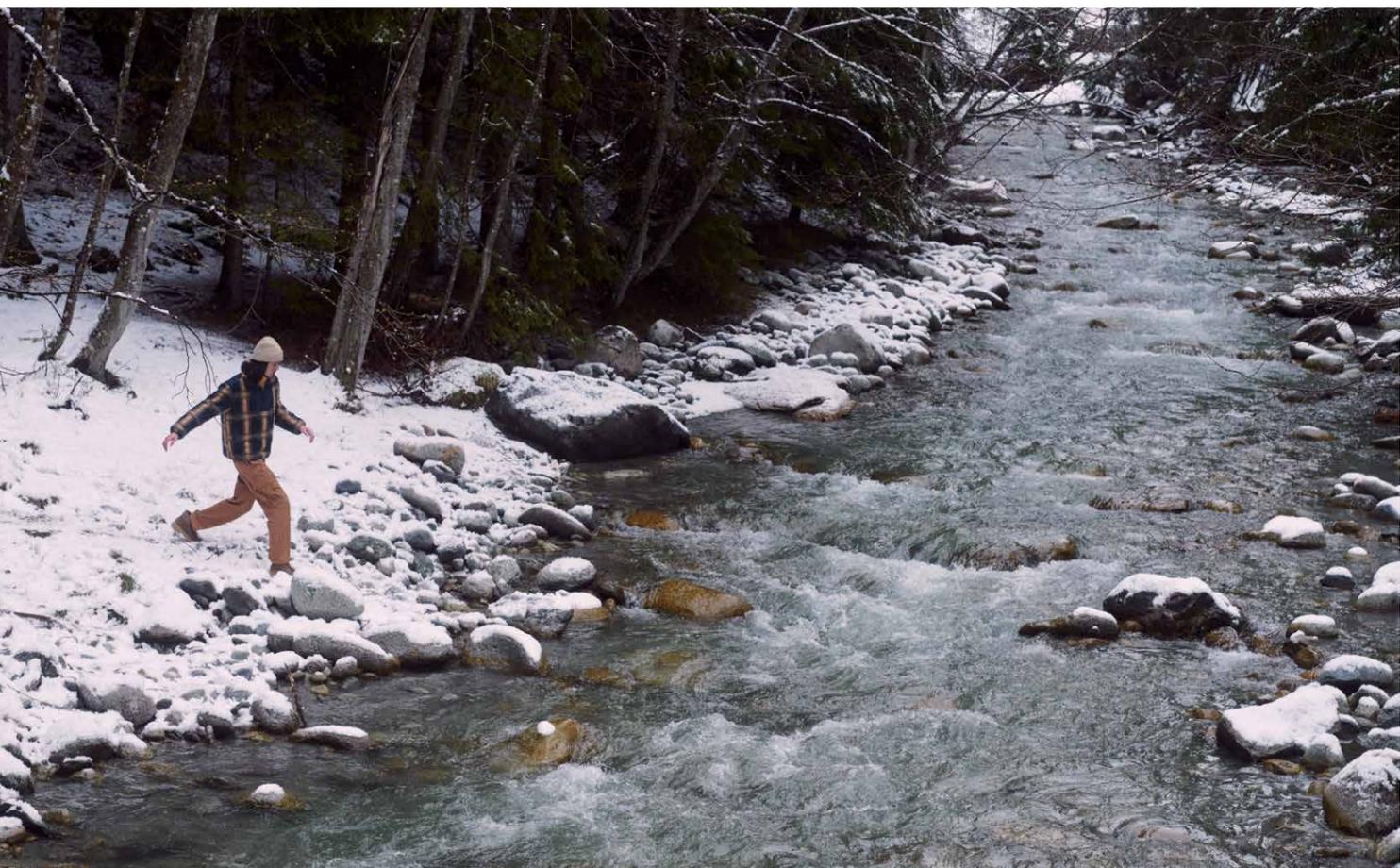
➔ Attachment to the company: building on what had been done in 2023, we held more events to bring together employees in Paris and Ingrandes-sur-Vienne (back-to-school tea party, Christmas party, etc.) as well as monthly CSR-related events (Days for tomorrow, three days dedicated to raising awareness about our CSR programme pillars, Climate Fresk workshop about climate change, etc.).

This year, we also organised a photo competition based on our values, with 32 teams taking part and sending a photo that represented one of our five values.

SKILLS DEVELOPMENT AND TRAINING

To meet the ambitions, we set out in the 2024 budget, we decided to develop our employees' skills based on five key areas:

- 1 **MANAGEMENT**
Developing a shared managerial culture in all areas of the business
- 2 **BEING RESULTS-ORIENTED**
Strengthening this skill across all teams
- 3 **DIGITAL TRANSITION**
Preparing for the future and integrating new practices
- 4 **CSR**
Continuing to train teams and raise their awareness
- 5 **HEALTH AND SAFETY**
Protecting our employees



In 2024:

354
employees

attended face-to-face or remote training sessions, including:

64

on our "Leader for Tomorrow" course for managers

136

on AI during a 2-hour training session, "Become a prompt ace"

165

on health and safety training

30%

of corporate staff and retail

attended training or awareness-raising sessions on CSR

295

employees

attended online training sessions (soft skills, cybersecurity, anti-corruption, etc.)

Aigle is also investing in a manufacturing training programme to preserve and develop its unique expertise. The expertise of our master bootmakers is a source of pride and is crucial for the company. In 2024, we invested 207 days in job-specific in-house training for boot assembly, compared with 790 in 2023. This 74% reduction can be attributed to the complete shutdown of the training provider throughout 2024, as well as fewer new recruits and the increased use of interim staff.

This year, the total payroll allocated to training was 2.41%, compared with 2.35% in 2023, coupled with a significant increase in the number of employees who received training in 2024.

Indicators	2022 results	2023 results	2024 results
Total payroll allocated to training (%)	3,06%	2,35%	2,41%
Number of employees who have taken part in one or more training programmes	270	364	511
Number of training days for master bootmakers	1,621	790	207

DIVERSITY AND INCLUSION

OUR MEASURES FOR WORKERS WITH DISABILITIES

Aigle showed its commitment to equal opportunities and non-discrimination by signing a company Disability Agreement for the period 2018–2020, renewed for the period 2021–2023. This agreement can no longer be extended (maximum of two agreements allowed), but we are continuing to raise awareness in-house.

Once again, concrete measures were implemented in the areas of recruitment, job retention, induction, integration and training, and raising employee awareness.

Recruitment

With the changes in the economic context since the agreement was signed, our recruitment ambitions have been reviewed, and, as a result, so have our ambitions for diversity and inclusion.

In 2024, we welcomed two new staff members with disabilities.

Integration, training and job retention

In 2024, we made material and organisational adaptations for one staff member.

Three applications for workstation adaptations have been processed and are in progress. These adaptations should be made for each of the staff members concerned in 2025.

Four staff members were able to benefit from the recognition of disabled workers, which demonstrates the effects of our communication and support policy on the subject of disability.

This year provided an excellent opportunity to strengthen our cooperation with Cap Emploi and with our various service providers who support us in making adaptations to workstations.

Raising employee awareness, communication and training

In 2024, Mission Handicap continued to focus on information and on-site presence, as well as on developing partnerships. The aim is to deconstruct the prejudices surrounding disability and to identify ourselves as open to discussion on the subject.

As part of the European Week for the Employment of People with Disabilities, employees had the opportunity to attend a lecture on the topic of working carers and disabilities in the workplace. It was an opportunity to better understand the issues around adaptations and disability through scenarios and sharing experiences.

This week was an opportunity to offer activities to employees, including an awareness-raising session on the topic of hearing and an ergonomics workshop.

Information sessions at our Ingrandes-sur-Vienne site, in partnership with Cap Emploi, ASST and France Travail, allowed us to meet with 70 employees to explain how the company could support them in their efforts. In late 2024, our total number of workers with disabilities amounted to 36 employees in France (27 employees in 2023), which represents 6.65% of our workforce (4.83% in 2023).

Indicator 	2022 results	2023 results	2024 results
Direct employment rate of workers with disabilities (in %)	4,14% ²⁵	4,83%	6,65% ²⁶

²⁵ The rate reported in 2022 was 3.68% instead of 4.14%. Certain pieces of information were missing at the time and after a recount the figure was amended.

²⁶ Figure based on data provided by URSSAF in March 2023.

OUR GENDER EQUALITY INDEX

This index is calculated using five indicators, taking into account our entire workforce:

Indicator 1	Gender pay gap (/40 points)
Indicator 2	Gender salary increase gap (/20 points)
Indicator 3	Gender promotion gap (/15 points)
Indicator 4	Percentage of female employees who have been given a pay increase in the year following their return from maternity leave (/15 points)
Indicator 5	Number of employees of the under-represented gender among the 10 employees who received the highest pay (/10 points)

Aigle obtained 99/100 in 2024, a score well above the regulatory threshold set at 75% points by the French Loi Avenir Professionnel²⁷. Aigle is proud of this result, which indicates a Human Resources policy that fully integrates the principle of equal treatment between men and women.

	2022	2023	2024
Indicator 1	39/40	39/40	39/40
Indicator 2	20/20	20/20	20/20
Indicator 3	15/15	15/15	15/15
Indicator 4	15/15	15/15	15/15
Indicator 5	05/10	05/10	10/10
TOTAL	94/100	94/100	99/100

²⁷ As a reminder of the legislation: a score of less than 75/100 means that the company must implement corrective measures. Aigle is therefore not affected by this.

EMPLOYEE HEALTH AND SAFETY

At Aigle, we have a wide variety of jobs that involve specific health and safety requirements, particularly for our logistics and production operatives. Our aim is to safeguard the health of all our employees while simultaneously developing our safety culture.

In 2024, we carried out an analysis of workstations in the factory, which led to new measures such as the implementation of an automatic winder to prevent falls.

Measures to improve ergonomics are scheduled for rollout in 2025.

Indicators 	2022 results	2023 results	2024 results
Workplace accident frequency rate	26,76	29,26	27,78
Workplace accident severity rate	0,99	1,1	0,81

ERGONOMICS AT WORKSTATIONS

Workstation adjustments are regularly made on the advice of the HSE division and an occupational health specialist. In June, an ergonomics workshop was held in both Paris and Ingrandes-sur-Vienne, during which an occupational health worker outlined a wide variety of best practices for employees in administrative roles. One solution, a cardboard document holder, was thus rolled out in Ingrandes-sur-Vienne to facilitate the transition from the computer to the printed word.

CHEMICAL RISKS

Manufacturing rubber boots requires the use of heptane and zinc stearate.

At the Ingrandes site, exposure measurements are taken on a regular basis to check that they are below exposure limit values (ELV) for our employees. In 2024, just as was the case the previous year, 100% of the measurement results were below the occupational ELVs.

Aspiration and filtration systems were installed in 2022 for the most at-risk workstations and allow us to capture and eliminate chemical substances. Some cleaning operations are now carried out using bio-based products to avoid the use of heptane.

A chemical risks awareness campaign for staff took place.

SUPPORTING THOSE IN NEED

Aigle supports five associations via regular product donations, legally governed by sponsorship agreements.



In 2024, we donated 1,800 pairs of boots to the French **Red Cross** to support local communities in the Nord-Pas-de-Calais region. These boots were distributed to schools and emergency housing shelters which had been affected by flooding in late 2023.



To help those most in need, Aigle collaborates with **Les Restos du Cœur**. Thanks to our donations, we are also supporting two pillars of Les Restos: Employment and support to people on the streets.



Créée à l'initiative de bénévoles du Secours Catholique in 1993, the **Fringuette association** aims to promote the social and professional integration of vulnerable people through access to paid employment. It is now made up of more than 40 people, who, in 2024, helped produce 400 blankets, made from textile waste from Aigle and The Kooples. At the end of the year they were redistributed by the French Red Cross. In parallel to this, we continued with our regular donations.



Thanks to the **Touraine Madagascar** association, we participate in the shipment of containers carrying agricultural equipment, tools, school supplies, bicycles, clothing, toys and dishes. These are delivered to the Antsirabe farming school, located in the area of Antsahasoa.



The **Atout Solidaire** association is both a "customisation" workshop and a store selling garments sold by textile industry partners. Since it opened in October 2017, Atout Solidaire has recruited more than 100 employees as part of an integration programme.

Indicator 	2022 results	2023 results	2024 results
Number of items donated to associations	10,760 items	13,786 items	10,646 items

METHODOLOGICAL NOTE

REPORTING ORGANISATION

This Declaration of Non-Financial Performance presents Aigle's CSR-related commitments, achievements and projects for the 2024 financial year. To produce it, we made the following arrangements:

- A reporting protocol including performance indicator definitions as well as the various data collection and consolidation procedures is updated and shared with the relevant contributors on a yearly basis.
- Both quantitative and qualitative data are provided by contributors from a range of operational activities. They are responsible for the reliability of the information they share as part of this reporting exercise.
- All this information is then put together by the CSR project manager, who is in charge of the overall process: updating the reporting protocol, consolidating quantitative and qualitative data, organising

the audit stages and compiling the report. For this editorial section, she was supported by the in-house Corporate Communication Officer, the Head of CSR and reviewers.

We are committed to an approach that favours progress and continuous improvement in order to strengthen the internal reporting process and to ensure that the data Aigle communicates in its non-financial reports is reliable. Since 2022, the yearly performance indicator sheets have featured definitions of the performance indicators and the key elements needed to consolidate them. The CSR project manager has also carried out consistency checks on quantitative data.

In accordance with the regulations, this Declaration of Non-Financial Performance (DPEF) has been verified by an Independent Third-Party Body. Both their investigation and conclusions can be found at the end of this report.

SCOPE

For this financial year, we have chosen, for the most part, to adopt a European scope, covering the Paris head office, the Ingrandes-sur-Vienne production site, our points of sale, our European subsidiaries (United Kingdom, Germany) and our Asian subsidiary, Aigle Asia Limited. Our aim is to further incorporate our Asian subsidiaries (the joint ventures, Hong Kong GSM and Aigle China) into our non-financial reporting in the years to come.

The table opposite sums up the scope for each piece of data. Additional explanations and details may be provided by indicator, specifying in particular which sites (points of sale, Paris headquarters, Ingrandes-sur-Vienne production site), which operating modes (own, partners) and which countries were included in the analysis.

MATERIALITY AND RISK ANALYSIS

In view of our activity, we considered that the following information was not relevant, and these issues have therefore not been incorporated into our materiality matrix: the fight against food waste, food insecurity, responsible, fair and sustainable food, the promotion of sports and physical activity, and actions intended to promote the link between the French army and the French nation to support enlistment in the reserves.

The matrix has allowed us to separate the identified ESG issues into three categories: very material issues, material issues and non-material issues.

Some material or very material issues were not included in this report because they have only recently been incorporated into the House's CSR strategy.

Issues considered non-material by our internal and external stakeholders have been excluded from the risk analysis.

Some methodological clarifications:

- The risks, opportunities and impacts were assessed by stakeholders according to their significance and risk of occurrence.
- The issues whose impact materiality has been assessed as 0 are issues for which we lack the data to provide a grade.

In 2023, we made changes to our risk-mapping as a result of the interviews carried out within the double materiality framework.

PERIOD

By default, the quantitative and qualitative data covers the period from 1 January to 31 December of the past year, i.e. 1st January to 31 December 2023.

Exceptions correspond to data on our seasonal collections (Spring/Summer and Autumn/Winter) and are explicitly mentioned in the report. Our carbon footprint is also published one year behind – here, we are sharing our 2023 results, because the publication deadline of this report means that we are unable to share the 2024 footprint.

INDICATORS 	SCOPES
Percentage of Aigle for tomorrow products in our collections (colour SKUs)	Aigle International and Aigle Asia Limited
Percentage of tier 1 suppliers and factories who have signed our Code of Conduct	Aigle International, Aigle Asia Limited and Aigle China
Percentage of tier 1 factories with a valid audit as of 01/01/2024 and % of tier 1 factories with a valid audit as of 01/01/2024 with a minimum grade of B > 80 according to ICS or B according to BSCI	Aigle International, Aigle Asia Limited and Aigle China
Number of products collected via Second Souffle (second-hand platform)	Aigle International - France
Tonnage of used products collected in-store	Aigle International - France
Scope 1 and 2 greenhouse gas emissions in absolute terms and % reduction compared with 2019	Groupe Aigle ²⁸
Scope 3 greenhouse gas emissions per product purchased and % reduction compared with 2019	Groupe Aigle
Electricity consumption (Ingrandes-sur-Vienne production site, head office and stores)	Aigle International – France (points de vente en propre : first et outlets, siège et site de production)
Consumption of gas and fuel oil (Ingrandes-sur-Vienne production site)	Ingrandes-sur-Vienne site
Tonnage of waste at the Ingrandes-sur-Vienne production site and % of recovered waste	Ingrandes-sur-Vienne site
Water consumption at the Ingrandes-sur-Vienne production site	Ingrandes-sur-Vienne site
VOC emissions in grams per pair of boots made (in CO ₂ eq/pair)	Ingrandes-sur-Vienne site
Amount donated to biodiversity associations	Aigle International - France
Total payroll allocated to training	Aigle International - France
Number of employees who have taken part in a training programme	Aigle International - France
Number of in-house training days for master bootmakers	Ingrandes-sur-Vienne site
Employment rate of Workers with Disabilities	Aigle International - France
Gender Equality Index	Aigle International - France
Rate of workplace accidents, and level of severity of workplace accidents	Aigle International - France
Number of items donated to associations	Aigle International - France

²⁸ The term "Aigle Group" refers to the Aigle International entity and all its subsidiaries.

SOURCE DATA

The social and societal data concerning our employees is primarily provided by the Human Resources Department.

The environmental and product-related data is collected by the Production and Quality Department and the CSR Department. The data is generated mainly through processing data that comes from our management systems (order databases, logistics, waste register, accounting) or by collecting information from service providers and suppliers (invoices, environmental audit reports). Regarding the indicator relating to greenhouse gas emissions, the calculations were carried out by a consulting firm that specialises in calculating a company's carbon footprint.

PRODUCT

Percentage of Aigle for tomorrow products in our collections

The analysis covers all products purchased by Aigle International and Aigle Asia Limited: textiles (ready-to-wear and accessories) and footwear (French-made boots, trade boots and shoes). For trade boots, shoes and textiles, the reporting period corresponds to the Spring/Summer 2024 and Autumn/Winter 2024 seasons. For French-made boots, the reporting period is a calendar year (1st January to 31 December 2024), because the boots are permanent products and are not manufactured according to summer or winter seasons. Items considered "purchased" are those from a confirmed order at the time of reporting.

A sustainable product at Aigle must meet one of the following criteria:

- The product must be made in France.
- At least 50% of the product's main material must be made of fibres that conform to the

Aigle for tomorrow specification document. If the product is padded, 100% of the padding must be made of fibres that conform to the Aigle for tomorrow specification document. This report provides specific details of the fibres permitted.

The data is calculated by taking the percentage of Aigle for tomorrow products relative to all the products in our collections, ordered through colour SKUs. The figure is calculated based on the weighted average of the number of colour SKUs from the two seasons.

Percentage of tier 1 suppliers who have signed our Code of Conduct

In 2024, the scope of this indicator was extended to include factories. The analysis covers all active tier 1 suppliers and factories who have worked for Aigle Asia Limited, Aigle International and Aigle China over at least one season in the year 2024, i.e. Spring/Summer 2024 and/or Autumn/Winter 2024. An active supplier or active factory means a supplier or factory with whom we have placed an order during the year. The supplier of our French-made boots at Ingrandes-sur-Vienne is not included here, because we are part of the same company

The data is calculated by taking the percentage of our suppliers and factories who have signed the Code of Conduct relative to all our active tier 1 suppliers and factories in 2024.

Percentage of tier 1 factories with a valid audit as of 01/01/2024 and percentage of tier 1 factories with a valid audit as of 01/01/2024 and a minimum grade of B > 80 according to ICS or B according to BSCI

The analysis covers all active tier 1 factories that have worked for Aigle Asia Limited, Aigle International and Aigle China over at least one season in the year 2024, i.e. Spring/Summer 2024 and/or Autumn/Winter 2024. An active factory means a factory with which we have placed an order. Products excluded from this scope are footwear accessories (essentially our products to care for rubber) and products made in factories in France (including our own factory in Ingrandes-sur-Vienne).

The audit grades taken into account are those valid as of 01/01/2024 for all orders for our 2024 collections (Spring/Summer 2024 and Autumn/Winter 2024). A tolerance of plus or minus seven days is accepted due to a progressive alignment of our KPI with the MF Brands Group KPI for the CSRD, which is considered a valid audit if it is carried out during the year of the collection. BSCI audits are considered valid if the minimum grade is B and it is the first year we have worked with the supplier. The ICS audits observe the following rule.

The data is calculated by taking the percentage of active tier 1 factories with a valid audit grade as of 01/01/2023 and a minimum grade of B > 80% according to ICS, relative to all our active tier 1 factories with a valid audit grade as of 01/01/2024.

The audit validity period is given in line with rules set within the company:

- Grade A – B > 80: audit valid for two years
- Grade C > 60: audit valid for one year
- Grade D – E > 60: audit valid for six months
- Grade D – E < 60: end of collaboration with Aigle

Number of products collected via Second Souffle

The analysis covers all Aigle products returned by consumers in France via the return forms (via the Second Souffle site or in-store) over the course of 2024.

Tonnage of used products collected in store

The analysis covers all the used products collected by our service provider, I:CO, in our stores (boutiques and outlets), as well as at the head office in Paris and in Ingrandes-sur-Vienne.

Some stores are equipped with an I:CO collection box, while others are not, but all of them are collection points where customers can drop off their used clothing.

The data is calculated by taking the total weight (in tonnes) of collected clothes each month in 2024.

PLANET

Scope 1, 2 and 3 greenhouse gas emissions and % reduction compared with 2019

Aigle's carbon footprint is calculated according to the rules in the Greenhouse Gas Protocol (GHG Protocol). Aigle uses the most accurate methodologies based on the data currently available, and, in a spirit of continuous improvement, it strives to calculate its emissions more accurately every year.

Aigle's carbon footprint covers 100% of the Aigle International and Aigle Asia Limited entities, as well as 50% of Aigle China, in line with our operational and legal organisation.

Energy consumption (Ingrandes-sur-Vienne production site, head office and stores) – electricity, gas and fuel oil

This indicator covers all the energy consumption of the Paris head office, the Ingrandes-sur-Vienne site and our own points of sale (boutiques and outlets) in 2024. Only the Ingrandes-sur-Vienne site consumes gas and fuel oil.

Tonnage of waste at the Ingrandes-sur-Vienne production site and % of recovered waste

This indicator covers all the waste from the Ingrandes-sur-Vienne site (hazardous and non-hazardous waste).

The percentage of recovered waste is calculated by taking the tonnage of recovered waste relative to the total tonnage of waste. The information on tonnages and waste treatment is provided by our various waste collection service providers.

Water consumption (Ingrandes-sur-Vienne industrial site)

This indicator covers all the water consumption at the Ingrandes-sur-Vienne site during 2024. It is provided by meters and invoices.

VOC emissions in grams per pair of boots made (in CO2 eq/pair)

This indicator covers all the boots produced at our Ingrandes-sur-Vienne site and takes into account the volume of heptane purchased relative to the number of pairs of boots. The analysis, which also takes into account the emissions captured by filters installed in our factory, is carried out by an external service provider.

Amount donated to biodiversity associations

This indicator covers all the money donated to the WWF, 1% for the Planet and the French National Museum of Natural History.

PEOPLE

Payroll allocated to training, number of employees who have received training

These indicators include all our employees in France (Paris head office, Ingrandes-sur-Vienne site and store staff).

The total payroll allocated to training is calculated by adding together:

- The training contribution paid to URSSAF
- The cost of internal and external training courses, ancillary expenses, plus a valuation of the time spent on training (number of hours and average salary)
- The cost of in-house production training (number of hours spent on training staff on assembly multiplied by the hourly rate)

The total cost is then set against the total payroll.

The number of trained employees corresponds to the number of employees who have taken part in one or more training activities over the year.

Number of in-house training days for master bootmakers

This indicator covers all the hours of training received by trainees and interns at our Ingrandes-sur-Vienne factory on assembly.

The data is calculated by taking the total hours of training carried out by the trainees and trainers that we consider to be full-time employees. As a result, we record 50% of the time for the trainee and 50% for the trainer. The data is calculated by taking the total number of training hours per year and dividing this by seven, seven being the number of working hours per day.

Employment rate of Workers with Disabilities

These indicators include all our employees in France (Paris head office, Ingrandes-sur-Vienne site and store staff). It is calculated according to the regulatory definitions and corresponds to the number of Aigle employees declared disabled workers out of the total workforce measured as the annual average for 2024.

Gender Equality Index

These indicators include all our employees in France (Paris head office, Ingrandes-sur-Vienne site and store staff). It is calculated according to the regulatory definitions and adheres to the five criteria specified in this report, over 2024.

Rate of workplace accidents, and level of severity of workplace accidents

These indicators include all our employees in France (Paris head office, Ingrandes-sur-Vienne site and store staff). They are calculated according to the regulatory definitions for the year 2024: the frequency rate is based on the number of accidents with stoppage, while the severity rate is based on the number of days lost through temporary incapacity.

Number of items donated to associations

The analysis covers all the donations given in exchange for a tax receipt by Aigle International (solely France), in number of items, in 2024.

ACKNOWLEDGEMENTS



Aigle would like to thank everyone who participated in the development of this Declaration of Non-Financial Performance:

- All internal contributors, for their involvement in the process of gathering information on their action areas and strategies and their monitoring and performance indicators.
- Project managers (steering and editing): Alice Abraham and Léa Jordy.

Photo credits: Aigle Marketing Department

AIGLE INTERNATIONAL

Report of the independent third-party body (TPB) on the consolidated audited Declaration of Non-Financial Performance

Financial year ending 31 December 2024

Financial year ending 31 December **2024**

REPORT

BY THE INDEPENDENT THIRD- PARTY BODY (TPB) ON THE CONSOLIDATED AUDITED DECLARATION OF EXTRA-FINANCIAL PERFORMANCE

AIGLE INTERNATIONAL

57 BOULEVARD DE MONTMORENCY
75016 PARIS



At the general meeting,

In our capacity as an independent third-party organisation ("third party"), accredited by the COFRAC under number 3-1877 (the details of which are available on www.cofrac.fr), we have carried out an investigation designed to provide a reasoned opinion expressing a moderate level of assurance on the historical information (observed or extrapolated) of the Declaration of Non-Financial Performance prepared in accordance with the company's procedures (hereinafter the "Reporting Standards"), for the financial year ended 31/12/2024 (hereinafter the "Information" and the "Declaration", respectively), presented in the management report in application of the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code.

Conclusion

Based on the procedures we performed, as described in the "Nature and scope of our work" section, and on the information we obtained, nothing has come to our attention that causes us to believe that the declaration of non-financial compliance is not in compliance with the applicable regulatory requirements and that the information, taken as a whole, is presented fairly in accordance with the Reporting Standards.

Comments

Without calling into question the conclusion expressed above and in accordance with the provisions of Article 225-3 of the French Commercial Code: We have the following comments with reference to Article 225-3 of the French Commercial Code:

- AIGLE INTERNATIONAL continues to roll out its sustainability strategy. We have seen the company's commitment, the structuring of its policies and impact trajectories, as well as improved results;

CROUPE Y AUDIT

Société d'Expertise Comptable et de Commissariat aux Comptes
Inscrite au tableau de l'Ordre de la Région Poitou-Charentes-Vendée - Membre de la Compagnie Régionale Ouest-Atlantique
Membre de l'Association Technique A.T.H.

SAS au capital de 500 000 €
Siège social : 53 rue des Marais - CS 18421 - 79024 NIORT Cedex - Tél. : 05 49 32 49 01
RCS NIORT B 377 531 563 - APE 6920 Z - TVA: FR 10 377 531 563



Membre indépendant du réseau international Moore Global.

- Despite the overall robustness of the Information production process, we note that some indicators do not cover the entire consolidated scope. The company is nevertheless transparent in the Declaration on the non-inclusion of certain entities, in particular Asian subsidiaries, in the context of the production of the relevant indicators;
- With regard to the minor indicator regarding training master bootmakers, we draw your attention to the reliability and stability of the method for calculating this indicator in order to guarantee good comparability between the results from different financial years in particular.

Preparation of the Declaration of Non-Financial Performance

The lack of a generally accepted and commonly used framework or established practice on which to base the assessment and measurement of information allows for the use of different, yet acceptable, measurement techniques that may affect comparability between entities and over time.

Therefore, the Information should be read and understood with reference to the Reporting Standards, the main elements of which are presented in the Declaration.

Limitations inherent in the preparation of Information

The Information may be subject to uncertainty inherently tied to the nature of scientific or economic knowledge and in the quality of the external data used. Some information may differ depending on the methodological choices, assumptions and/or estimates made in preparing it and as presented in the Declaration.

Responsibility of the company

The management of the company is responsible for:

- selecting or preparing criteria appropriate for preparation of the Information;
- preparing a Declaration in accordance with legal and regulatory requirements, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks as well as the results of these policies, including key performance indicators;
- preparing the Declaration by applying the company's aforementioned Reporting Standards, as well as
- putting in place as many internal monitoring processes as it deems necessary to enable the preparation of Information free from material misstatement, whether due to fraud or error.

The Declaration was prepared by the Board of Directors.

Responsibility of the independent third party body

It is our responsibility, as part of our work, to formulate a reasoned opinion expressing a conclusion of moderate assurance on:

- the compliance of the Declaration with the provisions of Article R. 225-105 of the French Commercial Code;

- the sincerity of the historical information (recorded or extrapolated) provided pursuant to 3° of I and II of Article R. 225-105 of the French Commercial Code, i.e. the results of policies, including key performance indicators, and actions, relating to the main risks.

As it is our responsibility to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information as this could compromise our impartiality.

It is not for us to deliver an opinion on:

- the company's compliance with other applicable legal and regulatory provisions;
- the conformity of products and services with the applicable regulations.

Regulatory provisions and applicable professional doctrine

Our work described below was performed in accordance with the provisions of Articles A.225-1 et seq. of the French Commercial Code and the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this activity, with particular reference to the technical opinion of the CNCC (the Activity of the Commissaires aux Comptes, the Activity of the TPB, the Declaration of Non-Financial Performance) in lieu of an audit programme.

Independence and quality control

Our independence is defined by the provisions of Article L. 822.11 of the French Commercial Code and the Code of Ethics of the audit profession. In addition, we have implemented a quality control system that includes documented policies and procedures aimed at ensuring compliance with applicable laws and regulations, ethical rules and the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes (CNCC) relating to this activity.

Means and resources

Our work required the skills of four people and took place between November 2024 and February 2025 over a total intervention period of approximately two weeks.

We called on our specialists in sustainable development and social responsibility to assist us in our work.

We conducted 10 interviews with the persons responsible for preparing the Declaration, most notably the CSR and transformation department, the human resources department, the operational department, the quality department, the HSE department and the products department.

Nature and scope of investigation

We planned and carried out our investigation taking into account the risks of material misstatement of the Information.

In our opinion, the procedures we have carried out in the exercise of our professional judgment enable us to provide a moderate level of assurance:

- we reviewed all the entities included in the scope of consolidation and the presentation of the main social risks;
- we assessed the appropriateness of the Reporting Standards in terms of their relevance, completeness, reliability, neutrality and clarity, taking good practice in the sector into account, where appropriate;
- we verified that the Declaration covered each information category provided for in Article L. 225-102-1 on social and environmental issues and includes, where applicable, an explanation of the reasons justifying the absence of the information required by the second paragraph of III of Article L. 225-102-1 of the French Commercial Code;
- we verified that the Declaration presents the information provided for in II of Article R.225-105 when it is relevant to the main risks;
- we verified that the Declaration presents the business model and a description of the principal risks of all companies included in the scope of consolidation, including, where relevant and justifiable, the risks created by its business relationships, products or services, and the policies, actions and results, including key performance indicators, relating to the principal risks;
- we consulted the resources and conducted interviews in order to:
 - o assess the process for selecting and validating key risks and the consistency of the results, including the selected key performance indicators, with the key risks and policies presented, and
 - o substantiate the qualitative information (actions and results) that we considered most important presented in Annex 1. Our investigation was carried out at the level of the consolidating company and at a selection of entities presented in the annex;
- We have verified that the Declaration covers the consolidated scope, i.e. all the entities included in the scope of consolidation in accordance with Article L. 233-16;
- We reviewed the internal monitoring and risk management procedures put in place by the company and assessed the data collection process with the aim of ensuring the completeness and accuracy of the Information;
- For the key performance indicators and other quantitative results that we considered to be the most important presented in Annex 1, we implemented:
 - o analytical procedures consisting of checking the correct consolidation of the data collected as well as the consistency of their evolution;
 - o detailed tests using surveys or other means of selection, which involved verifying the correct application of the definitions and procedures and reconciling the data with supporting documents. This work was carried out with a selection of contributing entities and covered between 41.9% and 99.1% of the consolidated data selected for these tests;
- we assessed the overall consistency of the Declaration in relation to our knowledge of all the entities included in the scope of consolidation.

The procedures performed for to obtain moderate assurance are less extensive than those required for a reasonable assurance engagement performed in accordance with the professional doctrine of the Compagnie Nationale des Commissaires aux Comptes; a higher level of assurance would have required more extensive audit work.

Completed in Niort, 26 February 2025

INDEPENDENT THIRD-PARTY BODY

GROUP Y Audit

POISSONNET Christophe

Christophe POISSONNET

**Sustainability Department Partner
Technical Director**

Annex 1

Pillar	Key performance indicators and indicators audited	Selection of contributing entities	Test coverage rate (workforce)
PRODUCT	% of AFT products in our collections	- AIGLE ASIA LTD - AIGLE INTERNATIONAL	50.7%
	% of tier 1 suppliers who have signed our Code of Ethics	- AIGLE ASIA LTD - AIGLE HONG KONG LTD - LI-NING AIGLE VENTURES COMPANY LTD	56.6%
	% of our audited factories with a minimum grade of B > 80 % according to ICS rating	- AIGLE ASIA LTD - AIGLE HONG KONG LTD - LI-NING AIGLE VENTURES COMPANY LTD	56.6%
	Number of products collected via Second Souffle	- AIGLE INTERNATIONAL	41.9%
PLANET	GHG emissions in tCO ₂ eq and % reduction of CO ₂ emissions	- AIGLE ASIA LTD - AIGLE HONG KONG LTD - AIGLE INTERNATIONAL - AIGLE SA - LI-NING AIGLE VENTURES COMPANY LTD	99.1%
	Energy consumption	- AIGLE INTERNATIONAL - AIGLE SA	42.5%
	% of waste recovered from the production site	- AIGLE INTERNATIONAL	41.9%
	Total tonnage of waste from the production site in Ingrandes	- AIGLE INTERNATIONAL	41.9%
PEOPLE	Number of employees who have taken part in a training programme	- AIGLE INTERNATIONAL - AIGLE SA	42.5%
	Number of in-house training days dedicated to Master bootmakers	- AIGLE INTERNATIONAL - AIGLE SA	42.5%
	Items donated to associations	- AIGLE INTERNATIONAL	41.9%
	Professional equality index	- AIGLE INTERNATIONAL	41.9%
	Employment rate of workers with disabilities	- AIGLE INTERNATIONAL	41.9%



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