

A man and a woman are standing on a city street. The man is wearing a dark blue Aigle jacket and khaki pants. The woman is wearing a light beige Aigle jacket and a light pink top. They are both looking towards the camera. The background shows a multi-story building with windows and a street lamp.

AIGLE 1853

**DECLARATION
OF NON-FINANCIAL
PERFORMANCE
2023**

EDITORIAL

LAËTITIA RAMBAUD

Global Brand & CSR VP



In 2023, we celebrated two anniversaries: the 170th anniversary of our House and three years as a Purpose-Driven Company. These two celebrations are both close to our heart because they matter to our future.

Since taking its first steps, Aigle has shared memorable experiences with those who love life in the great outdoors. Through its unique connection to nature, Aigle has managed to find dedicated teams to deliver its Corporate Social Responsibility programme: Aigle for tomorrow.

During these first three years as a Purpose-Driven Company, we have benefitted from both the support and expert advice of our Purpose Committee members. Despite another challenging year for the textile sector, we have been able to celebrate quite a few achievements thanks to these committed people. In 2023, we were able to set out a precise roadmap and learn from these members in order to look ahead and move forward at our own pace, as well as to accelerate when needed.

We would like to sincerely thank them for their invaluable advice, help and constructive feedback.

We are pleased to announce that three new members have joined our Purpose Committee: Isabelle Lefort, Cécile Lochard and Cédric Javanaud – thank you and welcome! Aigle is gaining new momentum, and together we are going to consolidate our achievements and develop a plan in line with our commitments.

2023 was a year of consolidating all the topics raised in previous years, and we made significant progress, especially as regards two of our impact pillars:

- On our **PRODUCT** pillar: we transformed our sustainable design strategy, which had been based solely on raw materials, into a 360° sustainable design strategy that takes account of the entire product life cycle.

- On our **PLANET** pillar: we finalised the calculation of our carbon footprint, the first since 2019, and had our greenhouse gas reduction targets validated by the SBTi.

Our aim for 2024 is to reinforce our **PEOPLE** pillar with concrete measures on social and societal issues. From our suppliers to our teams, we are all committed and firmly believe in our convictions. 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

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.

ALL 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 the next generation, 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: this is what we want our customers to do, and we encourage them to do it while keeping them protected whatever the weather!

EXPERTISE

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 the craftsmanship, the tradition and the 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.

NEW VALUE: UNITED AND CONNECTED

United around our company purpose and shared objective of satisfying our customers, we challenge ourselves, 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 new models of urban life, 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 second time in its history, Aigle presented its Spring-Summer 2024 capsule collection during the Official Calendar of Paris Fashion Week in September 2023 in the Grandes Serres du Muséum national d'Histoire naturelle, the greenhouses of France's National Museum of Natural History.

HIGHLIGHTS FROM 2023

Developing a T-shirt using PYRATEx® Seacell fabric, made of 80% organic cotton and 20% seaweed-based fibres.

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

Receiving SBTi validation for our targets for REDUCING GREENHOUSE GASES.

FIRST CONTAINERS TRANSPORTED BY TRAIN from Le Havre to our warehouse in Ingrandes.

Defining a fifth brand value in consultation with employees : UNITED AND IN SOLIDARITY

SECURING A PARTNERSHIP WITH GREEN WOLF, the outdoor repair specialist.

Launching an E-LEARNING TRAINING PLATFORM for employees.

Launching DAYS FOR TOMORROW, three days of events for employees about our CSR programme.



DONATING 1,800 PAIRS OF BOOTS to the Red Cross in December 2023 for children from Nord-Pas-de-Calais, a region hit by floods.

FINANCIAL DONATION TO FRANCE'S NATIONAL MUSEUM OF NATURAL HISTORY to support biodiversity preservation projects.

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 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 WITH DUE REGARD FOR THE ENVIRONMENT
- 2**
PLANET
PROTECTING THE PLANET AND ITS RESOURCES
- 3**
PEOPLE
PLACING PEOPLE AT THE HEART OF OUR COMPANY'S CONCERNS

AIGLE, A PURPOSE-DRIVEN COMPANY SINCE 2020

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

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 2024.

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"> ↳ 1 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>1,395 EMPLOYEES WORLDWIDE</p> <ul style="list-style-type: none"> ↳ 606 in Europe (590 in France) and 790 in Asia <p>COMPLEMENTARY AND VARIED ROLES</p> <p>in production, logistics, corporate functions, sales, etc.</p> <p>SITES</p> <ul style="list-style-type: none"> ↳ 1 BOOT FACTORY in Ingrandes-sur-Vienne ↳ 359 POINTS OF SALE ↳ 61 in Europe ↳ 298 in Asia (204 in China, 18 in Hong Kong, 27 in Taiwan, 47 in Japan, 1 in the Philippines 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>265 PEOPLE involved in boot production</p> <ul style="list-style-type: none"> ↳ including 78 master bootmakers <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 ÉTAPES 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>583,000 PAIRS OF BOOTS produced in Ingrandes in 2023</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>CLOTHING SHOES ACCESSORIES BOOTS</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>961 PRODUCT REFERENCES in 2023</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>69 PARTNER SUPPLIERS in 2023 </p>	<p>269 MILLION⁴ € Global turnover</p> <p>Geographical distribution:</p> <ul style="list-style-type: none"> ↳ 178 million in Asia and 90 million in Europe ↳ in 20 reference countries <p>Distribution by product category:</p> <ul style="list-style-type: none"> Clothing turnover: 201 Shoes turnover: 17 Boots turnover: 46 Accessories turnover: 5 <p>Distribution by sales channel:</p> <ul style="list-style-type: none"> ↳ 75% B2C sales, of which 15% are online ↳ 25% B2B sales

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 sustainable development 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 Transformation Director 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 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, responsible for supporting brands

in the implementation of the Group's global sustainable development strategy. Since 2023, a biannual CSR executive meeting has been organised, as have monthly committee meetings between the Group's various brands.

From 2024 onwards, all Executive Committee members will include 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 GM

Japan



Elson CHANG

China CEO

China JV
Taiwan
Japan
Philippines
Mongolia



Wilson LUI

Hong-Kong CEO

Hong-Kong



En cours de recrutement

EMEA Markets & Distribution VP

France
UK
Allemagne
Export
E-Wholesale
Buy & Plan
Digital Flagship



Anne MASANET

Global Collection VP

Merchandising
Design / Studio
Development
Global sourcing
Quality



Laëtitia RAMBAUD

Brand & RSE VP

Brand development
Architecture
Image
Communication



Jérôme VAUGOUIN

Global Operations VP

Manufacturing
Logistics
Supply Chain
Customer Service



Yoann CHATELAIN

IT & Transformation VP

IT
Tranformation



Angélique TARALL IDRIO

Global Finance VP

Controlling
Accounting
Consolidation
Indirect Purchasing
Legal



Melody LE BARBENCHON

Global HR VP

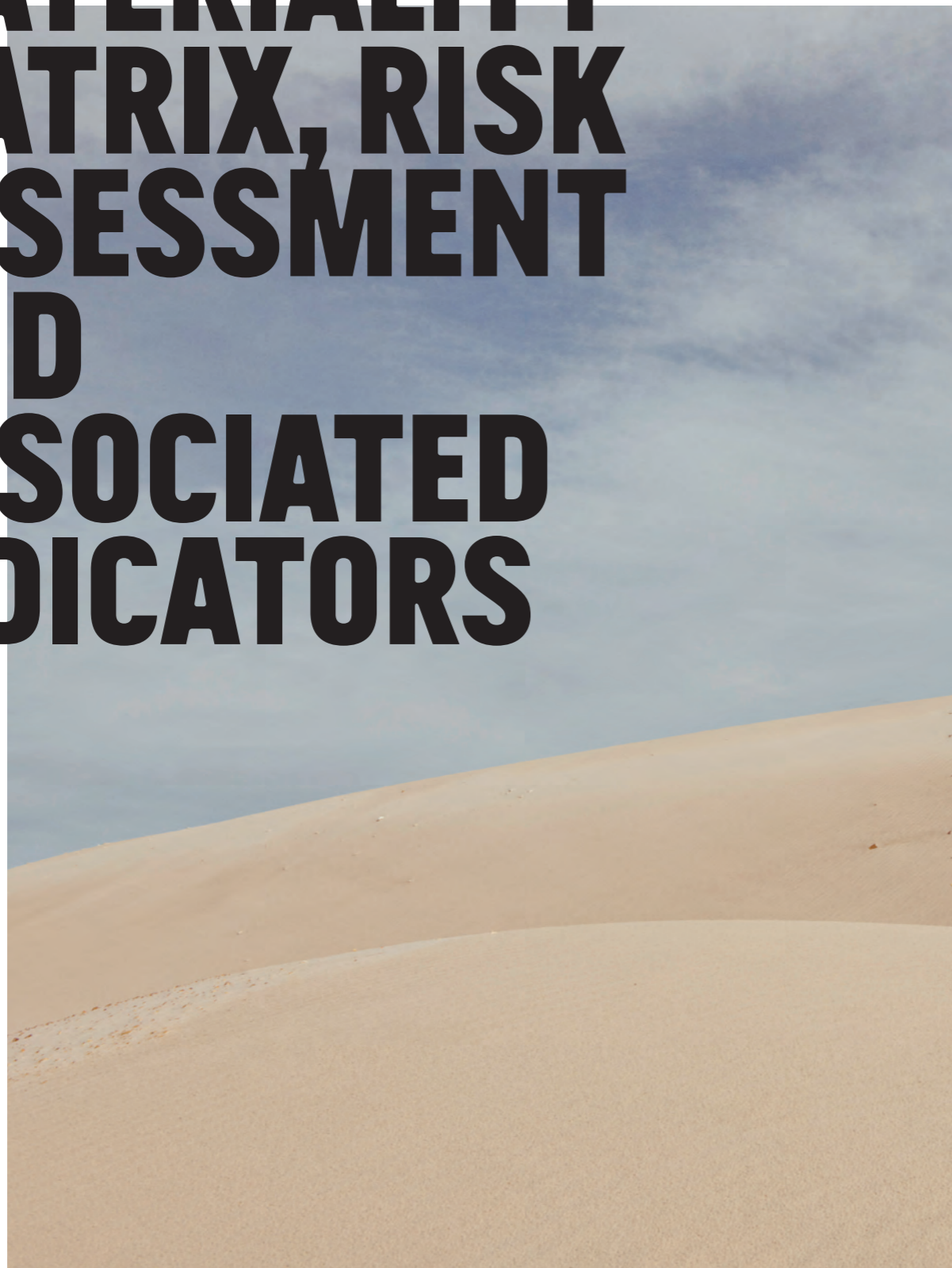
HR
Training & HR dev.
Payroll
Social Controlling
Global Culture

MARKET INTEGRATION

WORDWIDE GLOBAL FONCTIONS

⁶ Subordinate to the Executive Committee members.

MATERIALITY MATRIX, RISK ASSESSMENT AND ASSOCIATED 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 material 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 to meet 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.

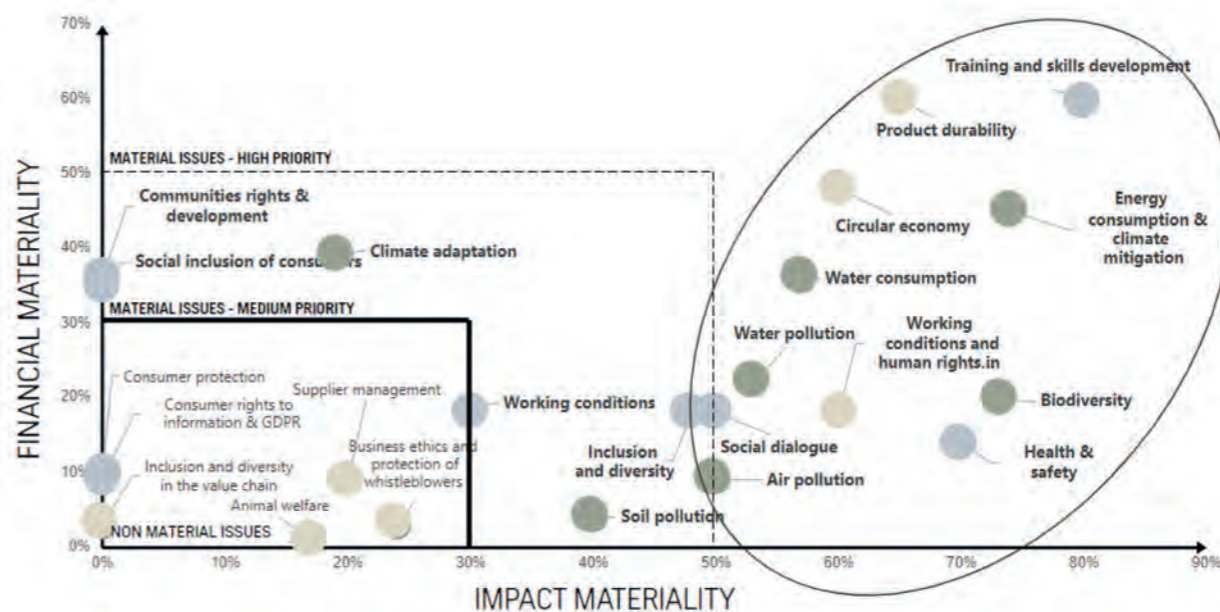
We then spoke with internal and external stakeholders via individual and group interviews to assess the importance of each ESG issue.

This work allowed us to put together a matrix⁷, showing the impact materiality on the x-axis and the financial materiality on the y-axis.

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 ENTERPRISE VALUE**
- 2 **IMPACT MATERIALITY: STUDYING THE NEGATIVE AND POSITIVE IMPACTS OF THE COMPANY AND OF ITS ACTIVITIES ON ESG ISSUES**



⁷ See details in the methodological note.

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 as 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, and some of these issues were only more recently incorporated into our CSR strategy. They are therefore not addressed in this Declaration of Non-Financial Performance because we have not yet implemented the corresponding policies and measures: Social inclusion of consumers, climate change adaptation and water pollution.

Improvements will be made to this initial double materiality exercise in the coming months.

VERY MATERIAL ISSUES	MATERIAL ISSUES	NON-MATERIAL ISSUES
<ul style="list-style-type: none"> ➔ Durability of the products ➔ 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 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. In 2023, some risks were added or clarified following the interviews conducted as part of the double materiality matrix.

MATERIAL AND VERY MATERIAL ISSUES	RISQUES
DURABILITY OF THE PRODUCTS	· 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	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	· 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	· 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	· Fall in employee engagement and productivity · Deterioration of the social environment · Strikes · Reputational risk
SKILLS DEVELOPMENT AND TRAINING	· Loss of skills and expertise needed to meet business needs · Insufficient appeal
DIVERSITY AND INCLUSION	· Brand risk · Loss of talent · Legal risk (lawsuit, etc.)
HEALTH AND SAFETY	· Accidents, illness, psychosocial risks · Brand risks · Direct and indirect social costs
DEVELOPMENT AND RIGHTS OF 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 OFFER⁸	<ul style="list-style-type: none"> · Circular economy · Biodiversity · Air, soil and water pollution · Water consumption 	<ul style="list-style-type: none"> · % of Aigle for tomorrow products in our collections (in colour SKUs)
QUALITY PRODUCT	<ul style="list-style-type: none"> · Durability of the products 	<ul style="list-style-type: none"> · Currently being revised
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"> · % of tier 1 suppliers who have signed our Code of Ethics and/or Code of Conduct · % of tier 1 factories with a valid audit as of 01/01/23 · % of tier 1 factories with a valid audit as of 01/01/23 and with a minimum grade of B > 80% according to ICS
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 (second-hand platform) · Tonnage of used products collected in-store

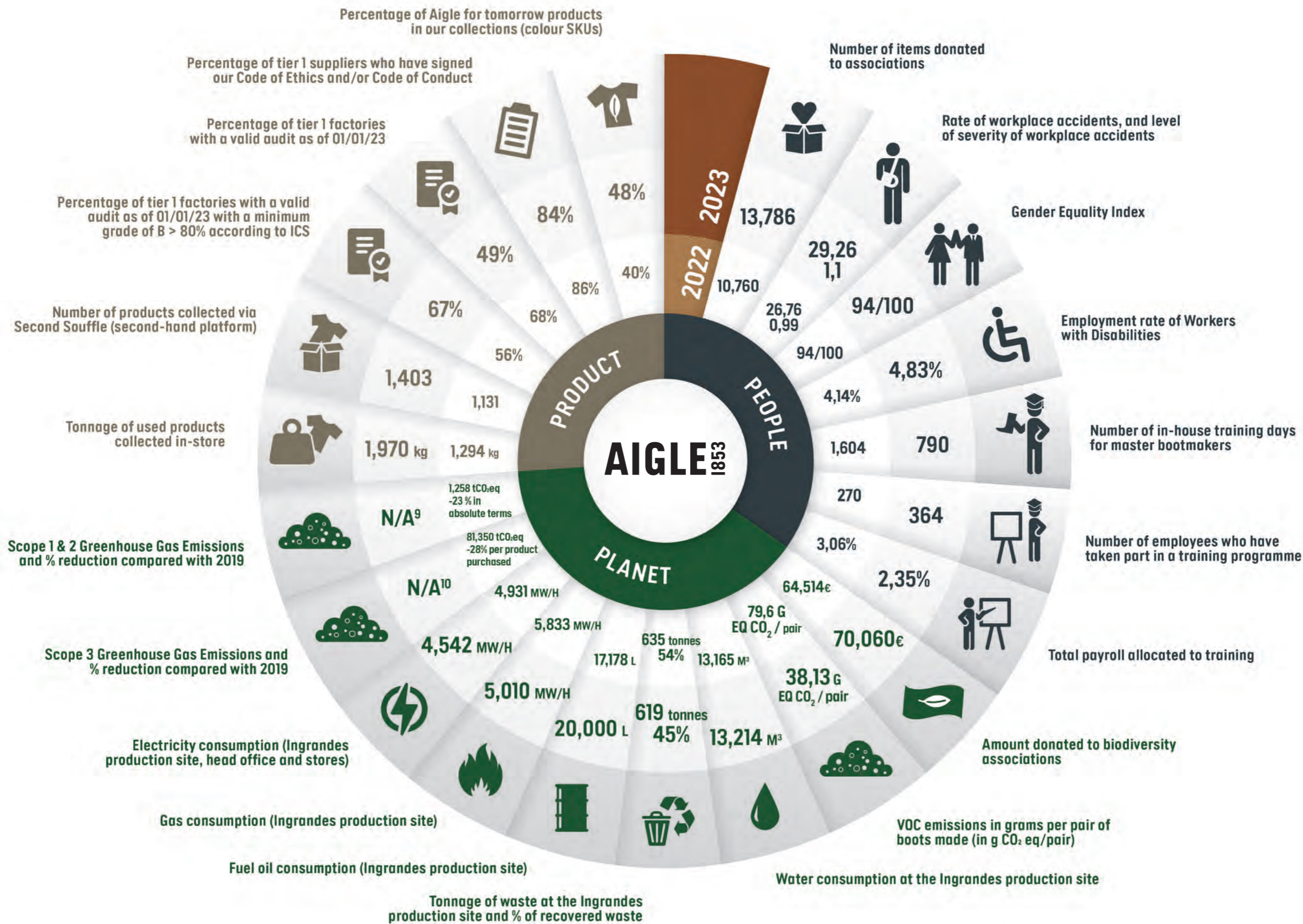
⁸ Aigle product offer containing certified Made in France fibres. See more details in the dedicated section within this Declaration of Non-Financial Performance.

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 & 2 Greenhouse Gas Emissions and % reduction compared with 2019 · Scope 3 Greenhouse Gas Emissions and % reduction compared with 2019 · Energy consumption (Ingrandes production site, head office and stores) – electricity, gas and fuel oil
WASTE MANAGEMENT	<ul style="list-style-type: none"> · Circular economy 	<ul style="list-style-type: none"> · Tonnage of waste at the Ingrandes 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 production site
PRESERVING 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



^{9 10} The figures for our 2023 carbon footprint and the reduction relative to 2019 will be published in the next Declaration of Non-Financial Performance.

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 has 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 fibres. If the product is padded, the padding must be made from 100% sustainable fibres.**

Sustainable fibres are fibres whose production methods had a low environmental impact or were better for animal welfare in comparison with their conventional equivalent.

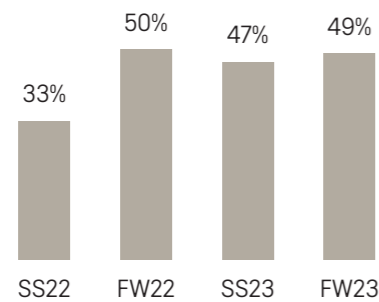
In 2023, we wrote and produced a clear reference guide, setting out the fibres permitted in our Aigle for tomorrow specification document, and we shared it with our teams.

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 → GOTS or OCS certified Linen → European Flax certified → GOTS or OCS REFIBRA™ TENCEL™ Lyocell VEOCEL™ Lyocell LENZING™ ECOVERO™ → Lenzing certified SeaCell™ RUBBER FSC	Recycled polyester Recycled polyamide Recycled cotton Recycled wool → GRS or RCS certified Fibre brands including QNOVA®, NewLife™, Seaqual® have GRS certification. Certified nylon → Econyl®	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 & Turkmen Cotton <small>Cf. Material Policy MF Brands</small>

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 concerning raw materials, together with the rules in terms of production, including animal welfare.

Our target is to achieve 70% 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.**
- ➔ **Training the Collection teams on CSR issues and raising their awareness of them through regular meetings: topics include new product regulations and the implementation of new processes, particularly regarding collection and how to read a product certificate.**
- ➔ **Developing a fabric library in 2023 in order to pool more materials between our European and Hong Kong collections. The aim in 2024 is to give the library a wider variety of the fibres that are certified and accepted in our Aigle for tomorrow reference guide, so that the fabric library can be an effective tool for the teams.**



In 2023, the percentage of Aigle for tomorrow products was 48%

with 47% for the summer season and 49% for the winter season.

The figure has stabilised over recent seasons following an initial rapid rise, largely due to the need for teams to incorporate changes to Aigle's definition of sustainable product (definition amended in 2022).

Below are two examples of Aigle for tomorrow products launched in 2023:



- ➔ **For the end of the year, Aigle introduced a Made in France accessory collection, manufactured at our wool-mill in Roanne and made from 75% Responsible Wool Standard (RWS) certified wool.**
- ➔ **Our Collection teams developed a T-shirt using PYRATEX® Seacell, a fabric blending 80% organic cotton and 20% seaweed-based fibres. This unusual bio-based fibre is sourced in the North Atlantic and produced in a closed loop, with no chemicals released as waste.**



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.

Performance indicator	2022 result	2023 result
Percentage of Aigle for tomorrow products in our collections – colour SKUs (in %) – weighted average in summer and winter seasons	40%	48%

The selection of raw materials is the first step in our sustainable design initiative. In late 2023, we decided to go even further by working on a sustainable design wheel 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 to start this initiative:

01	02	03	04
ESTABLISH AND CONSOLIDATE A PERMANENT BASE	OPT FOR SUSTAINABLE MATERIALS	ENSURE PRODUCTS ARE HIGH QUALITY	TRAIN, INSPIRE, EMBARK
STREAMLINE AND POOL SUPPLIER MATERIALS & STOCK		AND DEVELOP NEW USES	SO THAT EVERYONE, EVERYWHERE, PLAYS THEIR PART

FOCUS ON THE USE OF PFCS IN OUR COLLECTIONS

Perfluorocarbons (PFC) are hydrophobic molecules that can be used for finishing waterproof or water-repellent fabrics.

In 2016, we made the decision to reduce the use of fabrics containing PFCs in our collections, as they are considered to be harmful to the environment.

While still maintaining a high level of water repellency, the majority of our rainproof clothing is now PFC free (= PFC0). Although some pieces contain PFC6, the use of the more dangerous PFC8 has been banned.



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 iconic boots are made at our factory in Ingrandes-sur-Vienne. In 2023, we produced 583,000 pairs of boots in France.

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.

Our rubber suppliers are based in Vietnam.

GUARANTEED MADE IN FRANCE labelling

We defend French savoir-faire: our factory is the only manufacturing plant for rubber boots in France. 265 people are involved in creating our boots, including 78 master bootmakers who make Aigle boots every day.

The boots manufactured at Ingrandes have had Guaranteed French Origin labelling since 2016. This label, successfully renewed in 2023, 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. The rubber obtained then helps us to create various parts of the boot, in particular, the upper¹² 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:



¹² 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 factory, we carry out various quality tests:

- ➔ On the incoming raw material and some components upon receipt, through 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 2024, we hope to do the same for clothing and shoes.

OUR SUPPLIERS

ETHICS AND SOCIAL COMPLIANCE

Ethics

In order to promote good 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).

This is distributed to all our tier 1¹³ suppliers to regulate all our 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, labour rights, the environment and the fight against corruption. For this reason, we have aligned our Code of Ethics and Code of Conduct with these principles.

In 2022, 86% of our tier 1 suppliers had signed our Code of Ethics and/or Code of Conduct, and in 2023 we reached 84%.

Next year, we aim to extend the scope of this performance indicator and also incorporate our tier 1 factories¹⁴.

¹³ Tier 1 suppliers refers to all the direct suppliers with whom we place orders.
¹⁴ Aigle works directly with suppliers, who may represent one or more factories.

Social audits

To guarantee the social compliance of the factories where our products are made, Aigle has established a social auditing policy with its tier 1 suppliers, based on the Initiative for Compliance and Sustainability (ICS), of which we are members.

ICS evaluates and audits working conditions in our factories while supporting them to make positive change. Factories are audited based on 9 criteria:



The grade awarded is used as a way to evaluate and categorize our factories.

In 2023, new audits were carried out, particularly of factories whose 2021 grades were about to expire. As a result of these audits, around 20 action plans were recommended to help factories improve their grade. The results will be available to view in the coming months.

In 2023, 49% of our tier 1 factories had a valid audit as of 01/01/2023¹⁵.

On this basis, 67% have been awarded a minimum grade of B > 80% according to the ICS rating system.

Performance indicators	2022 results	2023 results
Percentage of tier 1 suppliers who have signed our Code of Ethics and/or Code of Conduct	86%	84%
Percentage of tier 1 factories with a valid audit as of 01/01/23 ¹⁶	68%	49%
Percentage of tier 1 factories with a valid audit as of 01/01/23 and with a minimum grade of B > 80 according to ICS	56%	67%

¹⁵ A valid audit means that the most recent grade is still valid: Two years for ICS grades A – B >80, one year for ICS grades C, six months for D – E <60.
¹⁶ Tier 1 suppliers or factories refer to all the direct suppliers with whom we place orders.

TRACEABILITY AND TRANSPARENCY

Maintaining both traceability throughout our supply chain and transparency with our customers are key elements of our Aigle for tomorrow strategy. Traceability will allow us to gain a clear overview and manage the environmental and social risks in our value chain, particularly in terms of human rights issues. Finally, traceability will allow us to collect more accurate data for our product impact analyses, such as the energy consumption of our suppliers further down the supply chain than tier 1¹⁷.

The wider roll-out 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.

We already comply 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.

In addition, we want to increase transparency for our customers: we are rolling out QR codes on some of our collection (135 SKUs with QR codes for our Autumn-Winter 2023 season) with this information, as well as details of our CSR commitments.

DEVELOPING NEW CIRCULAR PRACTICES

At Aigle, we have always been firm believers in the importance of circularity, which is enabled primarily thanks to the high quality of our products, and we are developing new services to prolong their lifetime: 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.



REPAIRS

In 2023, we chose a new partner to support us with repairs: Green Wolf specializes in repairing *outdoor* and technical clothing, particularly parkas, a product central to both our business and collections. Our aim is to prolong the lifetime 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, Aigle ran four workshops in our Ternes, Lyon and Bordeaux stores.
- ➔ We decided to go one step further in 2023 by offering a permanent repair service for our parkas. Since October 2023, we have carried out tests in four stores (Capucines, Ternes, Bordeaux and Beaugrenelle): we cover the costs of repairs for all products purchased in the last two years and charge the customer for those purchased over two years ago. In 2024, we plan to roll out this service to our whole network.



¹⁷ Tiers 2 and below refer to the steps carried out before products are made: extracting raw materials, spinning, weaving or knitting, finishing, etc.

SECOND-HAND PLATFORM

AIGLE 1853 SECOND SOUFFLE

In 2023, Second Souffle – our second-hand platform – celebrated its three-year anniversary. This service 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 2023, 1,403 products were collected via the website and in store and then resold on the Second Souffle site.

Performance indicator	2022 result	2023 result
Number of Aigle products collected via Second Souffle	1,131 products	1,403 products

COLLECTION OF 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 Second Souffle.

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 a very small amount is used for energy recovery.

Since 2022, 100% of our stores have been recycling collection points, representing a total of 58 stores in 2023, of which 26 are equipped with their own collection box.

This allowed us to recover 1,970 kilos of clothing this year.

Performance indicator	2022 result	2023 result
Tonnage of used products collected in-store (in kg)	1,294 kg	1,970 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

CARBON REDUCTION TARGETS IN LINE WITH THE PARIS AGREEMENT

We have made commitments to reducing our greenhouse gas (GHG) emissions throughout our entire value chain, with a trajectory aligned to 1.5°C¹⁸, 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 from our own activities (Scopes 1 & 2) by 46.2% in absolute terms compared to 2019.**
- ➔ **A target of reducing our greenhouse gas emissions per product purchased (Scope 3) by 55% compared to 2019.**



SCIENCE
BASED
TARGETS

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.

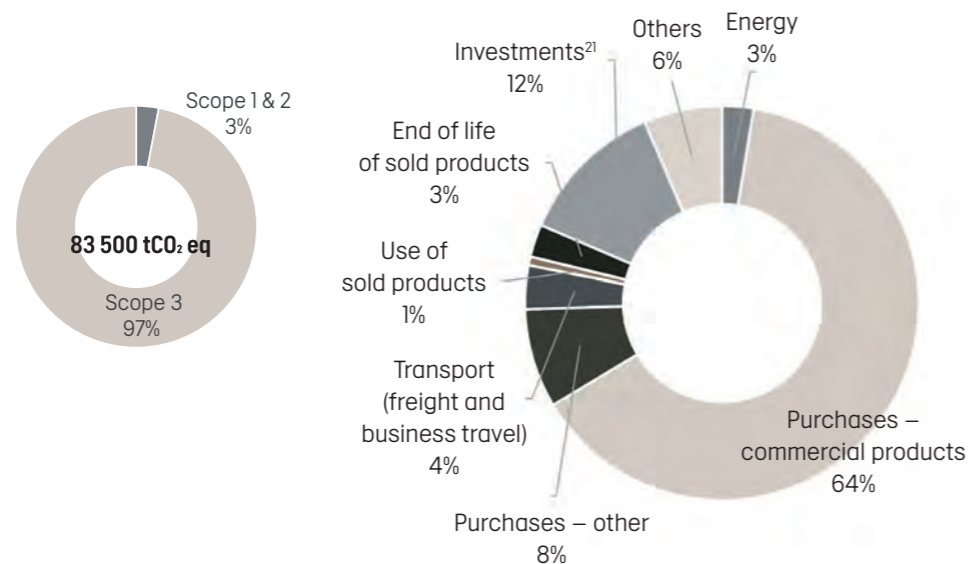
- ➔ **Scopes 1 and 2 correspond to the emissions from our own activities (the energy consumption of our head office, factory and stores, for example).**
- ➔ **Scope 3 refers to emissions across our entire value chain, both upstream and downstream of our activities (purchasing of finished products, transport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

In 2022, our carbon footprint amounted to 85,508 tCO₂eq¹⁹. Scope 3 emissions accounted for 97% of this carbon footprint, and around 65% was due to product manufacture. Scope 1 and 2 emissions accounted for the remaining 3%, and they mainly corresponded to the energy consumption of our Ingrandes production site.

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

¹⁹ 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.

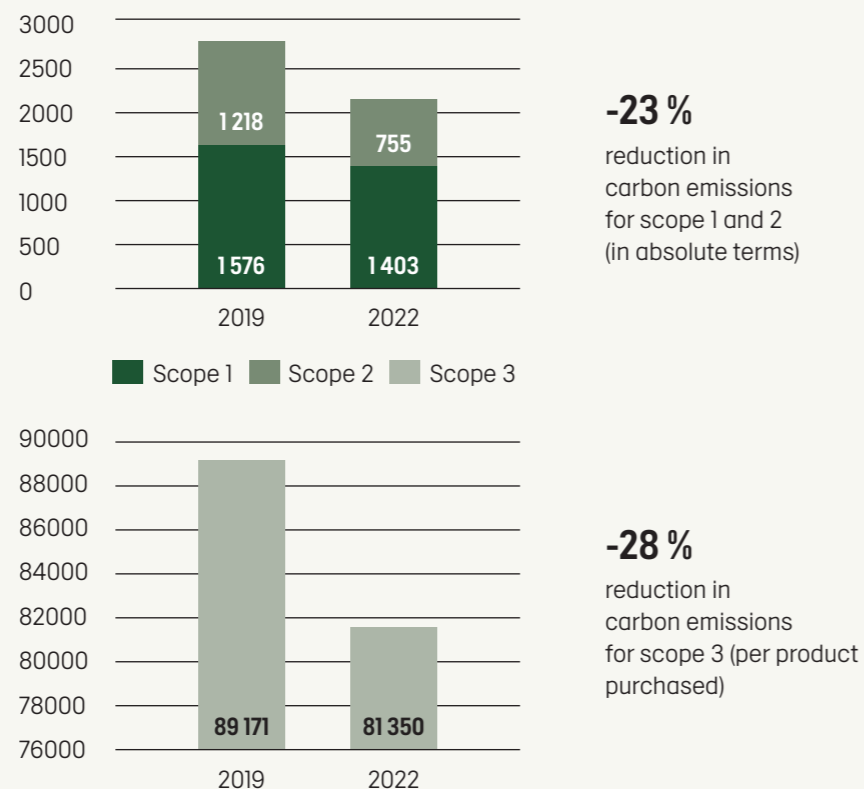
We are currently in the process of calculating our 2023 footprint, which will be published on our website²⁰ in 2024. We are unable to share it here due to the publication deadline for this report.



Between 2019 and 2022:

- ➔ **Scope 1 and 2 emissions were down 23% in absolute terms, thanks to a decrease in natural gas consumption at Ingrandes and in electricity consumption across our Asian stores, mainly due to forced Covid-related closures.**
- ➔ **Meanwhile, Scope 3 emissions fell by 28% per product purchased. This fall is attributable to three factors: we improved the quality of product-related data, particularly by fine-tuning product weight data; we incorporated more recycled fibres into our products, and we significantly reduced our use of air transport.**

These graphs show trends in our CO₂ emissions (tCO₂eq) between 2019 and 2022:



²⁰ Our commitments | AIGLE.

²¹ The 12% of our carbon footprint shown as Investments corresponds to 50% of the Aigle China entity's total emissions. See details in the methodological note.

Performance indicators	2019 results	2022 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 ²²	Scope 1: 1,403 tCO ₂ eq Scope 2: 755 tCO ₂ eq Equal to -23% in absolute terms compared to 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 to 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 manufacturing our products**
- ➔ **Reducing GHG emissions caused by our transport**
- ➔ **Reducing GHG emissions from energy consumption at our Paris head office, in our stores and at our Ingrandes site**

In 2023, we organised a brainstorming workshop with all our departments to identify measures that we can implement. We are currently in the process of calculating the exact costs of each measure.

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 share of sustainable products in our collections and gradually apply these changes to all parts of our products, including linings and trim²³.

Other avenues are being studied to reduce the carbon footprint of our products, such as R&D 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 warehouse, next to our factory. This centralisation optimises downstream transport by ensuring the transport is as full as possible.

²² 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).

²³ Trim means product components other than the main parts, such as sewing thread, buttons, zips, etc.

UPSTREAM FLOW

In terms of greenhouse gas emissions, upstream transport (supplier flow to Ingrandes) 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 air²⁴.

At the end of 2023, we started using trains instead of lorries to transport our merchandise from the port of Le Havre to Ingrandes. The idea is to test out this solution and gradually implement it on this part of the upstream freight.

DOWNSTREAM FLOW

Downstream flow refers to the flow from our Ingrandes site to our customers (our stores, B2B partners and private customers via online sales). More than 70%²⁵ 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 caused by energy consumption

At our Ingrandes site

In order to reduce our carbon footprint from energy consumption, we have set ourselves the dual objective of both significantly reducing our natural gas consumption and substituting other types of energy for gas, as well as producing electricity using solar panels.


With this in mind, in 2022, we installed a first batch of solar panels, representing an area of 8,100 m² of ground, or 3,300 m² of panels. In 2023, we approved the installation of new batches of solar panels for mid-2024, which should supply almost 30% of our total electricity consumption at Ingrandes in 2024.

This year, we also approved the installation of heat pumps in our factory, meaning we no longer need gas unit heaters for our heating. This also contributes to better working conditions during periods of hot weather by providing air conditioning in production areas.

Performance indicators 	2022 results	2023 results
Electricity consumption (in MWh) – Ingrandes site	3,887 MW/H	3,627 MW/H
Natural gas consumption (in MWh) – Ingrandes site	5,833 MW/H	5,010 MW/H
Fuel oil consumption (in L) – Ingrandes site	17,178 L	20,000 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, all heaters and lights have also been turned off at night and at weekends.


Performance indicator 	2022 result	2023 result
Electricity consumption (in MWh) – Paris head office	118 MW/H	104 MW/H

²⁴ The raw materials purchased for the manufacturing of our boots are not included in the scope. They represented less than 1% in terms of total weight of all goods received at Ingrandes in 2022. This data is calculated based on the weight of merchandise received: samples and finished products.

²⁵ This percentage does not include e-commerce flows, which we will consolidate after this report has been published. In 2022, around 88% of products were transported by road.

In our stores

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

Performance indicator 	2022 result	2023 result
Electricity consumption (in MWh) – in our stores	927 MW/H	811 MW/H

Our total electricity consumption amounts to 4,542 MWh in 2023 and fell by around 8% compared to 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 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 like ink cartridges, food waste, etc.

In 2023, 619 tonnes of waste were produced at Ingrandes, 45% of which was recovered. Our main waste items were boxes and paper, offcuts from boot production and routine industrial waste²⁶.

Performance indicators 	2022 results	2023 results
Waste at the Ingrandes production site (in tonnes)	634 tonnes	619 tonnes
Waste recovered from the production site (%)	54%	45%

At our Paris head office

Since 2023, we have been working with Cèdre, our new service provider for collecting, sorting and packaging all our waste, who have replaced Lemontri. Cèdre's 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. As a result, two new waste streams have been recovered in 2023: batteries and cigarette butts.

In 2023, we produced 2,040 kg of waste, compared to 1,498 kg in 2022.

²⁶ 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 site

At our Ingrandes 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.

Measures to reduce our water use have also been identified, particularly with a view to discontinuing the use of the cooling tower, which should result in water savings of around 1,000m³ by 2025.

Performance indicator 	2022 result	2023 result
Water consumption (in m ³) – Ingrandes site	13,165 m ³	13,214 m ³


AIR POLLUTION:

MANAGING OUR VOLATILE ORGANIC COMPOUND (VOC) EMISSIONS ON THE INGRANDES 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 health²⁷.

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 that capture the VOC molecules. These molecules are then reprocessed.

In 2023, manufacturing a single pair of boots emitted 38.13 g CO₂ eq. 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.

Performance indicator 	2022 result	2023 result
VOC emissions in grams per pair of boots made (in CO ₂ eq./pair)	79.60 g eq CO ₂ /pair	38.13 g eq CO ₂ /pair

²⁷ 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.

The 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 2023, €36,727 was donated to the Museum, mostly via a percentage of the profits from our special private sales.



Aigle's donations have thus enabled the museum to fund the third edition of 'Automne tropical', an exhibition held in the Grandes Serres (greenhouses) of the Jardin des Plantes in Paris.

This exhibition showcases the many colours of autumnal foliage and illustrates how plants adapt to a lack of light, to predators and to reproducing in particular environments.

Aigle also supports off-site conservation efforts through cultivating and caring for endangered and rare plants in greenhouses, as well as through measures to raise public awareness of threats to biodiversity and through purchasing equipment to improve plant conservation.

For the second consecutive year, a proportion of the money donated to the Museum also came from the proceeds of the annual gala dinner dedicated to raising funds for biodiversity.

The League for the Protection of Birds (LPO) in France



The eagle is the totem animal and symbol of our brand. The seven species present in France are threatened with extinction in our country.

Since 2017, Aigle has been a partner of the LPO and renewed its 3-year contract in 2020 to last until 2023. We are working together on a project to enable eagle experts to take action on the ground to raise awareness and protect eagles and give them the care they need. Aigle has funded €100,000 worth of projects in the last three years.

In 2023, 11 eagles were taken in and cared for in the LPO's treatment centres.

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 inclusive and is reflected in regular contact with our social partners, formalised through the Social and Economic Committee (CSE)²⁸ 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 and the stores).

In 2023, 50 meetings were held with employee representative bodies on issues ranging from health, safety, working conditions and catering at the Ingrandes site to health insurance and pension provisions. Two agreements were reached, including one on remote working. 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. On the strength of the survey results, the action plan roll-out began in 2023, with a focus on five key areas:

- ➔ **Confidence in leaders: launching Aigle CONNECT, a quarterly meeting intended for all the teams attended by the members of the Executive Committee and project leaders, with Q&A sessions on the five-year strategic plan**
- ➔ **Career and development: launching an e-learning platform in April 2023, creating a new course, "sales signature: the Aigle footprint", for the retail teams, developing opportunities for promotion and mobility within the House and between companies in the MF Brands Group**
- ➔ **Salaries and social benefits: remote working agreement and option for monthly payments from the 13th month**
- ➔ **Internal communication: showcasing an employee profile and project every month in a monthly newsletter (Talent Stories), plus sessions where employees share stories about what they do**
- ➔ **Attachment to the company: increasing the number of events to bring together employees in Paris and Ingrandes (such as the Christmas party and the 170th anniversary of the House), monthly events related to CSR (e.g. creation of Days for tomorrow, three days dedicated to raising awareness about our CSR programme pillars)**

²⁸ Social and Economic Committee.

SKILLS DEVELOPMENT AND TRAINING

In 2023, Aigle set our four priorities for developing employee skills.



1

Operational excellence

Providing staff with tools to optimise their performance in terms of productivity, quality and cost savings

2

Management

Training and supporting managers in order to lay the foundations of Aigle's managerial culture



3

Company culture

Training all employees on what makes us unique: the Aigle DNA



4

Passing on expertise

Supporting experts in their professions so they can pass on their expertise



In April 2023, we launched online training modules to facilitate access for all staff members. This offer allowed us to provide content that addresses priorities 1, 2 and 3.

Some figures:

135
employees

received online training.

121
employees

received training on our company culture (Aigle's history, the French-made boot and Aigle today, etc.)

37
employees

received training on operational excellence (meeting management, time management, etc.)

In addition to these online training sessions, we have created a 'Leader for tomorrow' management programme that will be rolled out from January 2024. On the retail side, 'Sales Signature: the Aigle footprint' was completely redesigned and the course is now accessible via an online module. At the same time, training material was sent to each store so the teams can give themselves training and pass on their expertise to new recruits when they join Aigle.

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 2023, we invested 790 days in job-specific in-house training for boot assembly.

This year, the total payroll allocated to training was 2.35%, compared to 3.06% in 2022, while the number of employees who received training increased significantly. These results can be attributed to the development of online training sessions, which are less expensive than face-to-face sessions and allow us to reach a wider audience.

Performance indicators	2022 results	2023 results
Total payroll allocated to training (%)	3.06%	2.35%
Number of employees who have taken part in one or more training programmes	270	364
Number of training days for the job of master bootmaker (in days)	1,621	790

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.

On this subject, concrete measures were implemented in the areas of recruitment, job retention, induction, integration and training, and to raise employee awareness.

Recruitment

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

In 2023, we welcomed two new staff members with disabilities.

Integration, training and job retention

In 2023, we made material and organisational arrangements for three staff members. A fourth staff member received recognition for being a disabled worker.

Some of our HR team (recruiters and members of Mission Handicap) were given 'Recruitment without discrimination' training. This training is an integral part of the company's inclusive approach and highlights its commitment to supporting employees in their daily working lives.

Raising employee awareness, communication and training

Over the past year under the Disability Agreement, the focus has been on information and presence on the ground. The aim is to deconstruct the prejudices surrounding disability and identify ourselves as open to discussion on the subject.

A document listing the main issues related to disability at work was shared with all employees, providing them with dedicated support and contact details for Mission Handicap in case of questions.

As part of the European Week for the Employment of People with Disabilities, employees had the opportunity to attend a talk given by Pete Stone within the Lacoste company (part of the MF Brands Group).

Information sessions at our Ingrandes site allowed us to meet with 70 employees to explain how the company could support them in their efforts.

In late 2023, our total number of workers with disabilities amounted to 27 employees in France, which represents 4.83% of our workforce.

Performance indicator	2022 result	2023 result
Direct employment rate of workers with disabilities (%)	4.14% ²⁹	4.83%

²⁹ 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.

OUR GENDER EQUALITY INDEX

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

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

Aigle received a score of 94/100 in 2023, a score which far exceeds the legal requirement of 75 points set by the Avenir Professionnel Law³⁰. Aigle is proud of this result, which is evidence of a Human Resources policy that has fully adopted the principle of gender equality.

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


³⁰ To recall 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 2023, we made a study of all the workplace accidents and near-accidents over the year. We aim to use this report to roll out an action plan for a strong safety culture in 2024.

The initial elements were already implemented in 2023: they included a radar speed sign at the Ingrandes production site to raise staff awareness on safe driving, as well as wearing safety glasses at high-risk workstations to protect the eyes.

Performance indicators 	2022 results	2023 results
Workplace accident frequency rate	26.76	29.26
Workplace accident severity rate	0.99	1.1

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, during which an occupational health worker outlined a wide variety of good practices for employees in administrative roles. One solution, a cardboard document holder, was thus rolled out in Ingrandes to facilitate the transition from the computer to the printed word.

In addition, an ergonomic assessment of the factory's workstations was carried out in 2022, allowing improvements to be made to some workstations this year. For example, the machinists have now adopted a standing position rather than a seated one to avoid backache and neck pain.

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 2023, just as was the case last 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 is scheduled for staff in 2024.

SUPPORTING THOSE IN NEED

Aigle supports the Fringuette, Touraine Madagascar and Les Restos du Cœur charitable organisations via regular product donations.



This year, we also donated 1,800 pairs of boots to the **Red Cross** to support local communities in the Nord-Pas-de-Calais region. These boots were distributed in schools and emergency shelters that 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 of people on the streets.



Created on the initiative of volunteers of the Secours Catholique in 1993, **Fringuette** aims to promote the social and professional integration of vulnerable people through access to paid employment. It employs more than 40 individuals as part of an integration programme, working on the collection and sorting of second-hand clothing, the sale of second-hand clothing, the creation of fashion accessories and clothing alterations, etc.



Thanks to **Association Touraine Madagascar**, 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.

Performance indicator 	2022 result	2023 result
Number of items donated to associations	10,760 items	13,786 items

METHODOLOGICAL NOTE

REPORTING ORGANISATION

This Declaration of Non-Financial Performance presents Aigle's CSR-related commitments, achievements and projects for the 2023 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. On the editorial tasks, she has been assisted by an additional CSR project manager and a copy editor.

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. In 2022, the work undertaken allowed us to introduce yearly performance indicator sheets which feature definitions of the performance indicators and the key elements needed to consolidate them. Ahead of the audits, the CSR project manager also carries 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 below 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. They are as follows: Social inclusion of consumers, climate change adaptation and water pollution.

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. 1 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 2022 results, because the publication deadline of this report means that we are unable to share the 2023 footprint.

PERFORMANCE INDICATORS	SCOPE
Percentage of Aigle for tomorrow products in our collections (colour SKUs)	Aigle International and Aigle Asia Limited
Percentage of tier 1 suppliers who have signed our Code of Ethics and/or Code of Conduct	Aigle International and Aigle Asia Limited
Percentage of tier 1 factories with a valid audit as of 01/01/2023 and % of tier 1 factories with a valid audit as of 01/01/2023 and a minimum grade of B > 80 according to ICS	Aigle International and Aigle Asia Limited
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 & 2 Greenhouse Gas Emissions and % reduction compared with 2019	Aigle Group ³¹
Scope 3 Greenhouse Gas Emissions and % reduction compared with 2019	Aigle Group
Electricity consumption (Ingrandes production site, head office and stores)	Aigle International – France (own stores: boutiques and outlets, head office and production site)
Consumption of gas and fuel oil (Ingrandes production site)	Ingrandes site
Tonnage of waste at the Ingrandes production site and % of recovered waste	Ingrandes site
Water consumption at the Ingrandes production site	Ingrandes site
VOC emissions in grams per pair of boots made in France (in CO ₂ eq/pair)	Ingrandes 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 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

³¹ 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 specializes 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 2023 and Autumn-Winter 2023 seasons. For French-made boots, the reporting period is a calendar year (1 January to 31 December 2023), 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 Ethics and/or Code of Conduct

The analysis covers all active tier 1 suppliers who have worked for Aigle Asia Limited and Aigle International over at least one season in the year 2023, i.e. Spring-Summer 2023 and/or Autumn-Winter 2023. An active supplier means a supplier with whom we have placed an order. The supplier of our French-made boots at Ingrandes is not included here, because we are part of the same company.

The data is calculated by taking the percentage of our suppliers who have signed the Code of Ethics or Code of Conduct relative to all our active tier 1 suppliers in 2023.

Percentage of tier 1 factories with a valid audit as of 01/01/2023 and percentage of tier 1 factories with a valid audit as of 01/01/2023 and a minimum grade of B > 80 according to ICS

The analysis covers all active tier 1 factories that have worked for Aigle Asia Limited and Aigle International over at least one season in the year 2023, i.e. Spring-Summer 2023 and/or Autumn-Winter 2023. An active factory means a factory from 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).

The audit grades taken into account are those valid as of 01/01/2023 for all orders from our 2023 collections (SS 2023 + AW 2023). BSCI audits are considered valid if 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 01/01/2023.

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 2023.

Tonnage of used products collected in-store

The analysis covers all the used products collected by our service provider, ICO, in our stores (boutiques and outlets) in France, as well as at the head office in Paris and in Ingrandes.

Some stores are equipped with an ICO 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 2023.

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 includes 100% of Aigle International and Aigle Asia Limited, as well as 50% of Aigle China, in line with our operational and legal organisation.

Energy consumption (Ingrandes 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 site and our own points of sale (boutiques and outlets) in 2023. Only the Ingrandes site consumes gas and fuel oil.

Tonnage of waste at the Ingrandes production site and % of recovered waste

This indicator covers all the waste from the Ingrandes 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 production site)

This indicator covers all the water consumption at the Ingrandes site. It is provided by meters and invoices.

VOC emissions in grams per pair of boots made in France (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 LPO and the French Natural History Museum.

PEOPLE

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

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

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

- The training contribution paid to URSAFF
- 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 undergone by trainees and interns at our Ingrandes factory on assembly, finishing, preparation and limited-edition items. The scope was widened in 2023 because in 2022 it only included people who received training on assembly.

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

This indicator covers all our employees in France (Paris head office, Ingrandes 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 2023).

Gender Equality Index

This indicator covers all our employees in France (Paris head office, Ingrandes site and store staff). It is calculated according to the regulatory definitions and adheres to the five criteria specified in this report, over 2023,

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

These indicators include all our employees in France (Paris head office, Ingrandes site and store staff). They are calculated according to the regulatory definitions for the year 2023: 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 2023.

ACKNOWLEDGEMENTS



Aigle would like to thank everyone involved in preparing 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): Celya Cirak and Léa Jordy.

Photo credits: Aigle Marketing Department

Financial year ending 31 December 2023

**REPORT OF THE INDEPENDENT THIRD-PARTY BODY
ON CSR INFORMATION**

AIGLE INTERNATIONAL

ZI Saint Ustre – CS 30755

86107 CHATELLERAULT CEDEX

AIGLE INTERNATIONAL

**Report of the independent third-party body (TPB) on the audit of the social,
environmental and societal information contained in the management report**

Financial year ending 31 December 2023

“At the general meeting,

In our capacity as an independent third party body (“third party”), whose audit activities are accredited by the Inspection division of 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) in the Declaration of Non-Financial Performance, information prepared in accordance with the entity’s procedures (hereinafter the “Reporting Standards”), for the financial year ended 31/12/2023 (hereinafter the “Information” and the “Declaration”, respectively), and presented in the management report pursuant to the legal and regulatory provisions of Articles L.225-102-1 and R.225-105-1 of the French Commercial Code.”

“Conclusion

Based on the procedures we have performed, as described in the “Nature and scope of our work” section, and on the information we have obtained, nothing has come to our attention that would cause us to doubt that the Declaration of Non-Financial Performance is in compliance with the applicable regulatory requirements or to doubt that the information, taken as a whole, is truthfully presented in accordance with the Reporting Standards. “

Comments

Without calling into question the conclusion expressed above and in accordance with the provisions of Article A.225-3 of the French Commercial Code, we have the following comments to make:

– We note with particular interest the work on the double materiality analysis that was included in the Declaration and that served to enrich the content relating to risk mapping.

– In general, AIGLE INTERNATIONAL continues to roll out its sustainability strategy. We were able to observe high levels of commitment from the people we interviewed, enabling the entity to adopt an approach based on continuous improvement.

– Nevertheless, we draw the reader’s attention to the methodology for reporting certain key performance indicators (in particular, those relating to suppliers who have signed the Code of Ethics, to the tonnage of waste and to energy consumption), the robustness of which still needs to be strengthened. This comment can also be extended to the monitoring of certain training courses (specific to workstations) that are consolidated within the performance indicator relating to the payroll allocated to training.

“Preparation of the Declaration of Non-Financial Performance

Given the lack of a generally accepted and commonly used framework or of any established practices on which to base the assessment and measurement of the Information, it is permissible to use varied, yet acceptable, measurement techniques, while they 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 to the quality of the external data used. Some of the information presented may be affected by the methodological choices, assumptions and/or estimates made in preparing it and put forward in the Declaration.”

“Responsibility of the company

The management of the company is responsible for:

- selecting or preparing criteria appropriate for the 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 and, in addition, the information provided for by Article 8 of Regulation (EU) 2020/852 (Green Taxonomy);
- preparing the Declaration by applying the entity’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 investigation, 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 truth and accuracy of the historical information (recorded or extrapolated) provided pursuant to 3° of I and to II of Article R.225-105 of the French Commercial Code, i.e. the results of the policies, including key performance indicators, and the 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 (in particular in respect of the information provided for by Article 8 of Regulation (EU) 2020/852 (Green Taxonomy);
- the truth and accuracy of the information provided for by Article 8 of Regulation (EU) 2020/852 (Green Taxonomy);
- the compliance 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 (Activity of the Commissaires aux Comptes, Activity of the TPB, 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 2023 and February 2024 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 ten interviews with the persons responsible for preparing the Declaration, who represented the management of the transformation, human resources, production, quality, CSR, PR and operations departments.”

“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 understandability, taking into account, where appropriate, good practice in the sector;
- we verified that the Declaration covers each category of information provided for in III of 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.225-105-102-1 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 verified that the Declaration includes a clear and reasoned explanation of the reasons justifying the absence of a policy concerning one or more of these risks in accordance with I of Article 225-105 of the French Commercial Code;
- we consulted the documentary resources and conducted interviews in order to:
 - assess the process for selecting and validating both the main risks and the consistency of the results, including the key performance indicators adopted, with the main risks and policies presented, and
 - corroborate the qualitative information (actions and results) that we considered most important. Our investigation was carried out at the level of the consolidating company and at a selection of entities (see Annex 1);
- We verified that the Declaration covers the scope of consolidation, 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, together with the other quantitative results that we considered to be the most important, presented in Annex 1, we implemented:

- analytical procedures consisting of checking the correct consolidation of the data collected as well as the consistency of their evolution;
- 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 43.5% and 51.4% 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 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, 23 February 2024

INDEPENDENT THIRD-PARTY BODY

GROUPE Y Audit

Christophe Poissonet

Sustainable Development Department Partner

Fanny Romestant

Director of the Sustainable Development Department

“Financial year ending 31 December 2023

Version 1 – Printed on 23/02/2024”

AIGLE 1853